

SCHEDULE I

RULES FOR DETERMINATION OF SCHEDULES OF INSTALMENTS

PART II

RELEVANT LOCAL PRECEPTING AUTHORITIES

6. A schedule of instalments so far as it relates to relevant local precepting authorities shall be determined in accordance with this Part of this Schedule.

7. The schedule of instalments shall be determined so as to require the amount of each instalment which is to be paid from a billing authority's general fund to relevant local precepting authorities, other than the last instalment in a financial year, to be a number of whole pounds.

8.—(1) Paragraph 9 shall apply in relation to a relevant local precepting authority where the amount referred to in sub-paragraph (3) for the financial year to which a schedule of instalments relates is 5 per cent. or less of the amount referred to in sub-paragraph (4).

(2) In any other case paragraph 10 shall apply.

(3) The amount referred to in this sub-paragraph is the amount of the liability of the billing authority in respect of a precept which has been issued to it by the relevant local precepting authority in question for the financial year to which the schedule of instalments relates.

(4) The amount referred to in this sub-paragraph is the amount which the billing authority first calculated under section 32(4) of the 1992 Act for the financial year to which the schedule of instalments relates.

9.—(1) In a case to which this paragraph applies, the schedule of instalments shall be determined so as to require that if the relevant local precepting authority has issued a precept before the start of the financial year in respect of which the precept was issued—

(a) at least 50 per cent. of the billing authority's liability to that authority will be paid to that authority within 1 month of the start of the financial year in respect of which the precept was issued, and

(b) the remainder of the billing authority's liability to that authority will be paid to that authority within 6 months of the start of that financial year.

(2) In any other case to which this paragraph applies, the schedule of instalments shall be determined so as to require that—

(a) at least 50 per cent. of the billing authority's liability to the relevant local precepting authority will be paid to that authority within 1 month of the issue to the billing authority of a precept by the relevant local precepting authority, and

(b) the remainder of the billing authority's liability to that authority will be paid to that authority within 6 months of the issue to the billing authority of that precept,

provided that the whole of the billing authority's liability to the relevant local precepting authority under this sub-paragraph is paid to that authority by the end of the financial year in respect of which the precept was issued.

10.—(1) In a case to which this paragraph applies, the schedule of instalments shall be determined so as to require that if the relevant local precepting authority has issued a precept before the start of the financial year in respect of which the precept was issued—

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- (a) at least 50 per cent. of the billing authority's liability to that authority will be paid to that authority within 3 months of the start of the financial year in respect of which the precept was issued, and
 - (b) the remainder of the billing authority's liability to that authority will be paid to that authority within 9 months of the start of that financial year.
- (2) In any other case to which this paragraph applies, the schedule of instalments shall be determined so as to require that—
- (a) at least 50 per cent. of the billing authority's liability to the relevant local precepting authority will be paid to that authority within 3 months of the issue to the billing authority of a precept by the relevant local precepting authority, and
 - (b) the remainder of the billing authority's liability to that authority will be paid to that authority within 9 months of the issue to the billing authority of that precept,

provided that the whole of the billing authority's liability to the relevant local precepting authority under this sub-paragraph is paid to that authority by the end of the financial year in respect of which the precept was issued.

11. The schedule of instalments shall be determined so as to provide that if—

- (a) a relevant local precepting authority issues a substitute precept for a financial year which is greater than the amount of the previous precept to be issued or the last one to be issued, and
- (b) that substitute precept was issued on or after the last day of a 1 or 3 month period which is prescribed in paragraph 9 or 10 and which applies to that relevant local precepting authority in that financial year, the difference between the liability in respect of that substitute precept and the liability in respect of the previous precept to be issued or the last one to be issued shall not be taken into account for the purpose of determining the amount of the liability to that relevant local precepting authority to be paid in that 1 or 3 month period.