

## SCHEDULE 1

### RULES FOR DETERMINATION OF SCHEDULES OF INSTALMENTS

#### PART II

##### LOCAL PRECEPTING AUTHORITIES

7. 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.

8.—(1) The amount of a billing authority's liability to each relevant local precepting authority for a financial year shall be discharged by payment from the authority's general fund to be made in not more than 3 instalments, of the same number for each such liability, as determined by the authority, and payable on the same dates for each such liability, as determined by the authority in accordance with the rules prescribed in paragraph 9 or 10.

(2) The schedule of instalments shall be determined so as to specify—

- (a) the number of the instalments,
- (b) the amount which each instalment will be as a proportion of the amount of each such liability, and
- (c) the date in that financial year on which each instalment shall become payable.

(3) 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 working day of a month which is referred to 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 month.

9.—(1) At least one third of the amount of a billing authority's liability to a relevant local precepting authority for a financial year shall become payable to that local precepting authority on or before—

- (a) the last working day of April in that financial year, or
- (b) the last working day of the month following the month in which a precept for that financial year was issued by that local precepting authority,

whichever is the later.

(2) At least two thirds of that amount shall become payable to that local precepting authority on or before—

- (a) the last working day of August in that financial year, or
- (b) the last working day of the fifth month following the month in which a precept for that financial year was issued by that local precepting authority,

whichever is the later.

(3) The remainder of that amount shall become payable to that local precepting authority on or before—

- (a) the last working day of December in that financial year, or

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(b) the last working day of the ninth month following the month in which a precept for that financial year was issued by that local precepting authority, whichever is the later.

(4) Sub-paragraphs (1) to (3) shall not apply to the discharge of a billing authority's liabilities to its relevant local precepting authorities for a financial year in relation to which it determines a schedule of instalments in accordance with paragraph 10.

**10.**—(1) Instead of determining a schedule of instalments in accordance with paragraph 9(1) to (3), the billing authority may determine that schedule in accordance with the provisions of this paragraph.

(2) The amount of a billing authority's liability to a relevant local precepting authority shall become payable on whichever is the later of—

- (a) a date, specified in the schedule of instalments, which is on or before the last working day of September in the financial year, or
- (b) the last working day of the sixth month following the month in which a precept for that financial year is issued by that local precepting authority.

**11.** References in paragraphs 9 and 10 to a precept for a financial year are references to the last such precept issued by that local precepting authority.