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STATUTORY INSTRUMENTS

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**2024 No. 66**

The School and Early Years Finance and Childcare  
(Provision of Information About Young Children)  
(Amendment) (England) Regulations 2024

PART 3

Determination of budget shares etc.

CHAPTER 3

Adjustments, correction of errors, and alternative  
arrangements authorised by the Secretary of State

**Correction of errors and changes in non-domestic rates**

**40.**—(1) A local authority may at any time during the funding period redetermine a maintained school's budget share, or the amount allocated to a relevant early years provider, for the funding period or any previous funding period in order to correct an error in a determination or redetermination made under these Regulations or any previous regulations made under section 47 or 47ZA of the 1998 Act ("preceding regulations"), whether arising from a mistake as to the number of pupils at the school or otherwise, and any such redetermination will take effect in the next financial year following the funding period.

(2) In so far as any redetermination under paragraph (1) would require the amount that would otherwise have been the budget share of a school to be reduced, it may not be reduced to a figure which is lower than that which could have been allocated to that school under these Regulations or under the preceding regulations in force during the funding period in which the error occurred.

(3) A local authority may redetermine a school's budget share to take into account any changes in that school's non-domestic rate liability in relation to the funding period or any previous funding period.