

**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

## SCHEDULES

### SCHEDULE 8

#### NON-DOMESTIC RATING: POOLING

#### [<sup>F2</sup>PART III

#### DISTRIBUTION

##### Textual Amendments

- F2** Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, [Sch. 10 Pt. I para. 7](#) (with s. 118(1)(2)(4))

##### Modifications etc. (not altering text)

- C1** Sch. 8 Pt. III amended (1.11.1996) by 1996 c. 56, [ss. 256\(6\), 257, 583\(2\)](#) (with s. 1(4), Sch. 39)

<sup>F1</sup>*Distribution: local government finance reports*

##### Textual Amendments

- F1** Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, [Sch. 10 Pt. I para. 7](#) (with s. 118(1)(2)(4))

##### Modifications etc. (not altering text)

- C1** Sch. 8 Pt. III (paras. 8-15) amended (1.11.1996) by 1996 c. 56, [ss. 256\(6\), 257, 583\(2\)](#)

- <sup>F12</sup> (1) Where a calculation is made under paragraph 11(3) [<sup>F3</sup>or 11B(3)] above the [<sup>F4</sup>Welsh Ministers] shall pay to each receiving authority any sum calculated as falling to be paid to it.
- (2) The sum shall be paid in instalments of such amounts, and at such times in the financial year to which the report relates (the financial year concerned), as the [<sup>F5</sup>Welsh Ministers determine]<sup>F6</sup>... .
- (3) Where a calculation is made under paragraph 11(4) [<sup>F7</sup>or 11B(5)] above and the sum it shows as falling to be paid to a receiving authority exceeds that shown as falling to be paid to it by the calculation for the financial year concerned under paragraph 11(3) [<sup>F8</sup>or 11B(3)] above, the [<sup>F9</sup>Welsh Ministers] shall pay to the authority a sum equal to the difference.
- (4) The sum shall be paid at such time, or in instalments of such amounts and at such times, as the [<sup>F10</sup>Welsh Ministers determine]<sup>F11</sup>... ; but any such time must fall after the end of the financial year concerned.

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- (5) Where a calculation is made under paragraph 11(4) [<sup>F12</sup>or 11B(5)] above and the sum it shows as falling to be paid to a receiving authority is less than that shown as falling to be paid to it by the calculation for the financial year concerned under paragraph 11(3) [<sup>F13</sup>or 11B(3)] above, a sum equal to the difference shall be paid by the authority to the [<sup>F14</sup>Welsh Ministers].
- (6) The sum shall be paid on such day after the end of the financial year concerned as the [<sup>F14</sup>Welsh Ministers] may specify; and if it is not paid on or before that day it shall be recoverable in a court of competent jurisdiction.]

### Textual Amendments

- F1** Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para.7** (with s. 118(1)(2)(4))
- F3** Words in Sch. 8 para. 12(1) inserted (27.11.2003 for the purpose of and in relation to financial years beginning on or after 1.4.2004) by Local Government Act 2003 (c. 26), s. 128(4)(e), **Sch. 2 para. 2(7)** (with s. 40(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F4** Words in Sch. 8 para. 12(1) substituted (with effect in accordance with s. 5(3) of the amending Act) by Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 15(2)**
- F5** Words in Sch. 8 para. 12(2) substituted (with effect in accordance with s. 5(3) of the amending Act) by Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 15(3)(a)**
- F6** Words in Sch. 8 para. 12(2) omitted (with effect in accordance with s. 5(3) of the amending Act) by virtue of Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 15(3)(b)**
- F7** Words in Sch. 8 para. 12(3) inserted (27.11.2003 for the purpose of and in relation to financial years beginning on or after 1.4.2004) by Local Government Act 2003 (c. 26), s. 128(4)(e), **Sch. 2 para. 2(8)(a)** (with s. 40(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F8** Words in Sch. 8 para. 12(3) inserted (27.11.2003 for the purpose of and in relation to financial years beginning on or after 1.4.2004) by Local Government Act 2003 (c. 26), s. 128(4)(e), **Sch. 2 para. 2(8)(b)** (with s. 40(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F9** Words in Sch. 8 para. 12(3) substituted (with effect in accordance with s. 5(3) of the amending Act) by Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 15(4)**
- F10** Words in Sch. 8 para. 12(4) substituted (with effect in accordance with s. 5(3) of the amending Act) by Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 15(5)(a)**
- F11** Words in Sch. 8 para. 12(4) omitted (with effect in accordance with s. 5(3) of the amending Act) by virtue of Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 15(5)(b)**
- F12** Words in Sch. 8 para. 12(5) inserted (27.11.2003 for the purpose of and in relation to financial years beginning on or after 1.4.2004) by Local Government Act 2003 (c. 26), s. 128(4)(e), **Sch. 2 para. 2(8)(a)** (with s. 40(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F13** Words in Sch. 8 para. 12(5) inserted (27.11.2003 for the purpose of and in relation to financial years beginning on or after 1.4.2004) by Local Government Act 2003 (c. 26), s. 128(4)(e), **Sch. 2 para. 2(8)(b)** (with s. 40(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F14** Words in Sch. 8 para. 12(5)(6) substituted (with effect in accordance with s. 5(3) of the amending Act) by Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 15(6)**

### Modifications etc. (not altering text)

- C1** Sch. 8 para. 12 modified (1.4.1993) by S.I. 1992/2996, **reg. 4(1)**  
 Sch. 8 para. 12 restricted (1.4.1993) by S.I. 1993/613, **reg. 5(1)**  
 Sch. 8 para. 12 modified (*temp.*) (12.1.2000) by S.I. 1999/3435, **art. 2**

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 44A(2A) inserted by [2023 c. 53 Sch. para. 2\(b\)](#)
- s. 44A(5)(e) inserted by [2023 c. 53 Sch. para. 2\(c\)](#)
- s. 52A inserted by [2023 c. 53 s. 8](#)
- s. 54(7A) inserted by [2023 c. 53 Sch. para. 34](#)
- s. 57A(7A) inserted by [2023 c. 53 Sch. para. 4\(d\)](#)
- s. 63A(1A) inserted by [2023 c. 53 s. 12\(1\)](#)
- s. 63E inserted by [2023 c. 53 s. 12\(2\)](#)
- s. 67(1A) inserted by [2023 c. 53 Sch. para. 7\(a\)](#)
- s. 67(8A)(8B) inserted by [2023 c. 53 Sch. para. 37\(a\)](#)
- s. 143(7A)-(7F) inserted by [2023 c. 53 Sch. para. 8\(c\)](#)
- s. 143(9AZB) inserted by [2023 c. 53 Sch. para. 39\(a\)](#)
- Sch. 4ZA inserted by [2023 c. 53 s. 1\(3\)](#)
- Sch. 4ZB inserted by [2023 c. 53 s. 2\(4\)](#)
- Sch. 5A para. 8 inserted by [2023 c. 53 Sch. para. 38](#)
- Sch. 5A inserted by [2023 c. 53 s. 3\(3\)](#)
- Sch. 9 para. 4B-4H and cross-heading inserted by [2023 c. 53 s. 13\(2\)](#)
- Sch. 9 para. 4I-4M and cross-heading inserted by [2023 c. 53 s. 13\(3\)](#)
- Sch. 9 para. 5BA-5BC and cross-heading inserted by [2023 c. 53 s. 13\(6\)](#)
- Sch. 9 para. 5BD-5BF and cross-heading inserted by [2023 c. 53 s. 13\(7\)](#)
- Sch. 9 para. 5CA and cross-heading inserted by [2023 c. 53 Sch. para. 46](#)
- Sch. 9 para. 5CB inserted by [2023 c. 53 Sch. para. 47](#)
- Sch. 9 para. 5F(1A)(1B) inserted by [2023 c. 53 Sch. para. 49\(c\)](#)
- Sch. 9 para. 5F(A1) inserted by [2023 c. 53 Sch. para. 49\(a\)](#)
- Sch. 9 para. 5FA inserted by [2023 c. 53 Sch. para. 50](#)
- Sch. 9 para. 5FB inserted by [2023 c. 53 Sch. para. 51](#)
- Sch. 9 para. 5ZA5ZB and cross-heading inserted by [2023 c. 53 s. 13\(4\)](#)
- Sch. 9 para. 5ZC-5ZF and cross-heading inserted by [2023 c. 53 s. 13\(5\)](#)
- Sch. 9 para. 7B inserted by [2023 c. 53 s. 10](#)