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SCHEDULES

SCHEDULE 8

NON-DOMESTIC RATING: POOLING

^{F1}PART II

CONTRIBUTION

Textual Amendments

F1 Sch. 8 Pt. II amended (28.11.1994) by [S.I. 1994/2825, regs. 28, 33\(1\)](#)

^{F2}Interpretation

Textual Amendments

F2 [Sch. 8 para. 3A](#) and cross-heading inserted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), Sch. 3 para. 6](#)

3A Any reference in this Part of this Schedule to a billing authority is a reference to a billing authority in Wales.]

Non-domestic rating contributions

4 (1) The [^{F3}Welsh Ministers] may make regulations containing rules for the calculation of an amount for a chargeable financial year in relation to each [^{F4}billing authority] (to be called its non-domestic rating contribution for the year).

(2) The rules shall be so framed that the amount calculated under them in relation to an authority is broadly the same as the total which, if the authority acted diligently, would be payable to it in respect of the year under sections 43 and 45 above.

^{F5}(3)

^{F6}(4)

(4A) The rules may include provision for such deductions as the maker of the rules thinks fit for the purpose of enabling an authority to retain part, or all, of so much of the total payable to it in respect of the year under sections 43 and 45 above as exceeds an amount determined for the authority by or under the rules.

^{F7}(4B)

(4C) Sub-paragraph (2) above shall have effect subject to sub-paragraph (4A) above.

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^{F8}(4D)

- (5) The [^{F9}Welsh Ministers] may incorporate in the rules provision for deductions (of such extent as [^{F10}they think] fit) as regards—
- (a) the operation of sections 47 and 49 above;
 - (b) costs of collection and recovery;
 - (c) such other matters (if any) as [^{F10}they think] fit;
- and [^{F11}sub-paragraph (2)] above shall have effect subject to this.

^{F12}(5A)

- (6) Regulations under this paragraph in their application to a particular financial year (including regulations amending or revoking others) shall not be effective unless they come into force before 1 January in the preceding financial year.

[^{F13}(7) Sub-paragraph (6) above does not apply to regulations made only for the purpose of amending the rules to increase deductions as regards the operation of section 49 above for the whole or part of the financial year.]

Textual Amendments

- F3** Words in Sch. 8 para. 4(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. 7\(2\)](#)
- F4** Words in Sch. 8 Pt. II para. 4(1) substituted (6.3.1992) by 1992 c. 14, s. 104, [Sch. 10 Pt. I para. 6\(2\)](#)(with s. 118(1)(2)(4))
- F5** Sch. 8 para. 4(3) 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. 7\(3\)](#)
- F6** Sch. 8 para. 4(4) repealed (6.3.1992) by 1992 c. 14, ss. 104, 117(2), [Sch. 10 Pt. I para. 6\(4\)](#), [Sch.14](#) (with s. 118(1)(2)(4))
- F7** Sch. 8 para. 4(4B) 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. 7\(3\)](#)
- F8** Sch. 8 para. 4(4D) 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. 7\(3\)](#)
- F9** Words in Sch. 8 para. 4(5) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 7\(4\)\(a\)](#)
- F10** Words in Sch. 8 para. 4(5) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 7\(4\)\(b\)](#)
- F11** Words in Sch. 8 para. 4(5) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 7\(4\)\(c\)](#)
- F12** Sch. 8 para. 4(5A) 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. 7\(5\)](#)
- F13** Sch. 8 para. 4(7) inserted (18.11.2003 for E., 27.11.2003 for W.) by [Local Government Act 2003 \(c. 26\)](#), [ss. 71\(2\)](#), 128(6); S.I. 2003/2938, art. 3(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. I

Modifications etc. (not altering text)

- C1** Sch. 8 para. 4(6) excluded (19.7.2007 with effect in accordance with s. 3(3) of the amending Act) by [Rating \(Empty Properties\) Act 2007 \(c. 9\)](#), s. 3(2), [Sch. 1 para. 6](#)
- C2** Sch. 8 para. 4(6) excluded (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), [ss. 69\(8\)](#), 240(3)(d) (with s. 69(8)); S.I. 2011/2896, art. 2(f)

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- 5 (1) This paragraph applies where regulations under paragraph 4 above are in force for a chargeable financial year [^{F14}and has effect subject to any provision made by virtue of paragraph 6(2A) below].
- (2) By such time before the year begins as the [^{F15}Welsh Ministers] may direct, a [^{F16}billing authority] shall calculate the amount of its non-domestic rating contribution for the year and shall notify the amount to the [^{F15}Welsh Ministers].
- (3) If the authority fails to comply with sub-paragraph (2) above or if the [^{F17}Welsh Ministers believe] the amount notified is not likely to have been calculated in accordance with the regulations [^{F18}they may] make [^{F19}their] own calculation of the amount; and where [^{F20}they make] such a calculation [^{F21}they shall] inform the authority why [^{F22}they have] done so and shall inform it of the amount calculated.
- (4) The authority shall be liable to pay to the [^{F23}Welsh Ministers] an amount (the provisional amount) equal to—
- (a) that calculated and notified under sub-paragraph (2) above, or
 - (b) if sub-paragraph (3) above applies, that calculated by the [^{F23}Welsh Ministers] under it.
- (5) The authority shall pay the provisional amount during the course of the year, in such instalments and at such times as the [^{F24}Welsh Ministers] may direct.
- (6) After the year ends the authority shall—
- (a) calculate the amount of its non-domestic rating contribution for the year,
 - [^{F25}(b) notify the amount so calculated to the [^{F26}Welsh Ministers]]
 - [^{F27}(ba) [^{F28}... notify to the [^{F29}Welsh Ministers], the amount of any deduction that in accordance with provision under paragraph 4(4A) above is made in calculating the amount mentioned in paragraph (a) above,] and
 - [^{F25}(c) arrange for the calculation[^{F30}, and the amount or amounts notifiable under paragraphs (b) and (ba) above,][^{F31}to be certified [^{F32}under arrangements made by the Auditor General for Wales]].]
- [^{F33}(6A) The [^{F34}... [^{F35}Auditor General for Wales]^{F36}...] shall send a copy of the certification of the calculation and the amount [^{F37}or amounts] to the [^{F38}Welsh Ministers].]
- (7) If the authority fails to comply with sub-paragraph (6) above by such time as the [^{F39}Welsh Ministers direct], [^{F40}they] may suspend payments which would otherwise fall to be made to the authority under the relevant provisions (within the meaning given by paragraph 6(7) below); but if the authority then complies with the sub-paragraph [^{F40}they] shall resume payments falling to be made to the authority under the relevant provisions and make payments to it equal to those suspended.
- (8) If, at any time after the year ends, the [^{F41}Welsh Ministers receive] notification from an authority under [^{F42}sub-paragraph (6)(b) above] above [^{F43}they] shall—
- (a) calculate the amount of the difference (if any) between the amount notified and the provisional amount, and
 - (b) if there is a difference, inform the authority of the amount of the difference.

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- (9) If the amount notified under [F42sub-paragraph (6)(b) above] above exceeds the provisional amount the authority shall pay an amount equal to the difference to the [F44Welsh Ministers] at such time as [F45they] may direct.
- F46[(10) If the amount notified under sub-paragraph (6)(b) above is less than the provisional amount, the [F47Welsh Ministers] shall—
- (a) if [F48they believe] that the amount so notified is not likely to have been calculated in accordance with the regulations under paragraph 4 above, inform the authority of [F49their] reasons for that belief;
 - (b) if [F50they are] not of that belief, pay to the authority, at such time as [F51they decide]^{F52}... , an amount equal to the difference between the amount so notified and the provisional amount.
- (11) Sub-paragraph (12) below applies where—
- (a) at any time after the year ends the [F53Welsh Ministers have] received both a notification from an authority under sub-paragraph (6)(b) above and a copy of a certification sent to [F54them] in relation to the authority under sub-paragraph (6A) above, and
 - (b) the amount which is certified by the certification to be the authority's non-domestic rating contribution for the year (the certified amount) is different from the amount notified to the [F55Welsh Ministers] under sub-paragraph (6) (b) above.
- (12) Where this sub-paragraph applies the [F56Welsh Ministers] shall—
- (a) calculate the amount of the difference (if any) between the certified amount and the provisional amount, and
 - (b) if there is a difference, inform the authority of the amount of the difference.
- (13) If at the time the [F57Welsh Ministers make] the calculation required by sub-paragraph (12) above no payment has been made under sub-paragraph (9) or (10) above in relation to the amount notified under sub-paragraph (6)(b) above—
- (a) sub-paragraphs (9) and (10) above shall not apply in relation to that amount, and
 - (b) sub-paragraph (14) below shall apply.
- (14) Where this sub-paragraph applies—
- (a) if the certified amount exceeds the provisional amount the authority shall pay an amount equal to the difference to the [F58Welsh Ministers] at such time as [F59they] may direct, and
 - (b) if the certified amount is less than the provisional amount the [F60Welsh Ministers] shall pay an amount equal to the difference to the authority, and the amount shall be paid at such time as [F61they decide]^{F62}... .
- (15) Regulations under this sub-paragraph may make provision for financial adjustments to be made where at the time the [F63Welsh Ministers make] the calculation required by sub-paragraph (12) above a payment has already been made under sub-paragraph (9) or (10) above in relation to the amount notified under sub-paragraph (6) (b) above; and the regulations may include provision—
- (a) for the making of payments by the [F64Welsh Ministers] or the authority, and
 - (b) as to the time at which any such payment must be made.]

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Textual Amendments

- F14** Words added by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 42\(2\)](#)
- F15** Words in Sch. 8 para. 5(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. 8\(2\)](#)
- F16** Words in Sch. 8 Pt. II para. 5(2) substituted (6.3.1992) by 1992 c. 14, s. 104, [Sch. 10 Pt. I para. 6\(6\)](#) (with s. 118(1)(2)(4))
- F17** Words in Sch. 8 para. 5(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. 8\(3\)\(a\)](#)
- F18** Words in Sch. 8 para. 5(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. 8\(3\)\(b\)](#)
- F19** Word in Sch. 8 para. 5(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. 8\(3\)\(c\)](#)
- F20** Words in Sch. 8 para. 5(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. 8\(3\)\(d\)](#)
- F21** Words in Sch. 8 para. 5(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. 8\(3\)\(e\)](#)
- F22** Words in Sch. 8 para. 5(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. 8\(3\)\(f\)](#)
- F23** Words in Sch. 8 para. 5(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. 8\(4\)](#)
- F24** Words in Sch. 8 para. 5(5) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 8\(5\)](#)
- F25** Sch. 8 Pt. II para. 5(6)(b)(c) substituted (6.3.1992) by 1992 c. 14, s. 104, [Sch. 10 Pt. I para. 6\(7\)](#) (with s. 118(1)(2)(4))
- F26** Words in Sch. 8 para. 5(6)(b) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 8\(6\)\(a\)](#)
- F27** Sch. 8 para. 5(6)(ba) inserted (18.11.2003 for E., 27.11.2003 for W.) by [Local Government Act 2003 \(c. 26\)](#), [ss. 70\(2\)\(a\)](#), 128(6); S.I. 2003/2938, art. 3(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. I (with Sch. 2 para. 6)
- F28** Words in Sch. 8 para. 5(6)(ba) 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. 8\(6\)\(b\)](#)
- F29** Words in Sch. 8 para. 5(6)(ba) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), [Sch. 1 para. 40\(3\)](#)
- F30** Words in Sch. 8 para. 5(6)(c) substituted (18.11.2003 for E., 27.11.2003 for W.) by [Local Government Act 2003 \(c. 26\)](#), [ss. 70\(2\)\(b\)](#), 128(6); S.I. 2003/2938, art. 3(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. I (with Sch. 2 para. 6)
- F31** Words in Sch. 8 para. 5(6)(c) substituted (1.4.2005) by [Public Audit \(Wales\) Act 2004 \(c. 23\)](#), s. 73, [Sch. 2 para. 8\(a\)](#); S.I. 2005/558, art. 2, Sch. 1
- F32** Words in Sch. 8 para. 5(6)(c) substituted for Sch. 8 para. 5(6)(c)(i)(ii) (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 8\(6\)\(c\)](#)
- F33** Sch. 8 Pt. II para. 5(6A) inserted (6.3.1992) by 1992 c. 14, s. 104, [Sch. 10 Pt. I para. 6\(8\)](#) (with s. 118(1)(2)(4))
- F34** Words in Sch. 8 para. 5(6A) 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. 8\(7\)\(a\)](#)
- F35** Words in Sch. 8 para. 5(6A) inserted (1.4.2005) by [Public Audit \(Wales\) Act 2004 \(c. 23\)](#), s. 73, [Sch. 2 para. 8\(b\)](#); S.I. 2005/558, art. 2, Sch. 1
- F36** Words in Sch. 8 para. 5(6A) 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. 8\(7\)\(b\)](#)

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- F37** Words in Sch. 8 para. 5(6A) inserted (18.11.2003 for E., 27.11.2003 for W.) by [Local Government Act 2003 \(c. 26\), ss. 70\(3\), 128\(6\)](#); S.I. 2003/2938, art. 3(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. I (with Sch. 2 para. 6)
- F38** Words in Sch. 8 para. 5(6A) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), Sch. 3 para. 8\(7\)\(c\)](#)
- F39** Words in Sch. 8 para. 5(7) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), Sch. 3 para. 8\(8\)\(a\)](#)
- F40** Word in Sch. 8 para. 5(7) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), Sch. 3 para. 8\(8\)\(b\)](#)
- F41** Words in Sch. 8 para. 5(8) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), Sch. 3 para. 8\(9\)\(a\)](#)
- F42** Words in Sch. 8 Pt. II para. 5(8)(9) substituted (6.3.1992) by 1992 c. 14, s. 104, [Sch. 10 Pt. I para. 6\(9\)](#) (with s. 118(1)(2)(4))
- F43** Word in Sch. 8 para. 5(8) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), Sch. 3 para. 8\(9\)\(b\)](#)
- F44** Words in Sch. 8 para. 5(9) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), Sch. 3 para. 8\(10\)\(a\)](#)
- F45** Word in Sch. 8 para. 5(9) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), Sch. 3 para. 8\(10\)\(b\)](#)
- F46** Sch. 8 Pt. II para. 5(10)-(15) substituted (6.3.1992) for para. 5(10) by 1992 c. 14, s. 104, [Sch. 10 Pt. I para. 6\(10\)](#) (with s. 118(1)(2)(4))
- F47** Words in Sch. 8 para. 5(10) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), Sch. 3 para. 8\(11\)\(a\)](#)
- F48** Words in Sch. 8 para. 5(10)(a) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), Sch. 3 para. 8\(11\)\(b\)\(i\)](#)
- F49** Word in Sch. 8 para. 5(10)(a) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), Sch. 3 para. 8\(11\)\(b\)\(ii\)](#)
- F50** Words in Sch. 8 para. 5(10)(b) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), Sch. 3 para. 8\(11\)\(c\)\(i\)](#)
- F51** Words in Sch. 8 para. 5(10)(b) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), Sch. 3 para. 8\(11\)\(c\)\(ii\)](#)
- F52** Words in Sch. 8 para. 5(10)(b) 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. 8\(11\)\(c\)\(iii\)](#)
- F53** Words in Sch. 8 para. 5(11)(a) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), Sch. 3 para. 8\(12\)\(a\)\(i\)](#)
- F54** Word in Sch. 8 para. 5(11)(a) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), Sch. 3 para. 8\(12\)\(a\)\(ii\)](#)
- F55** Words in Sch. 8 para. 5(11)(b) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), Sch. 3 para. 8\(12\)\(b\)](#)
- F56** Words in Sch. 8 para. 5(12) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), Sch. 3 para. 8\(13\)](#)
- F57** Words in Sch. 8 para. 5(13) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), Sch. 3 para. 8\(14\)](#)
- F58** Words in Sch. 8 para. 5(14)(a) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), Sch. 3 para. 8\(15\)\(a\)\(i\)](#)
- F59** Word in Sch. 8 para. 5(14)(a) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), Sch. 3 para. 8\(15\)\(a\)\(ii\)](#)
- F60** Words in Sch. 8 para. 5(14)(b) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), Sch. 3 para. 8\(15\)\(b\)\(i\)](#)
- F61** Words in Sch. 8 para. 5(14)(b) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), Sch. 3 para. 8\(15\)\(b\)\(ii\)](#)
- F62** Words in Sch. 8 para. 5(14)(b) 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. 8\(15\)\(b\)\(iii\)](#)

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F63 Words in Sch. 8 para. 5(15) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 8\(16\)\(a\)](#)

F64 Words in Sch. 8 para. 5(15)(a) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 8\(16\)\(b\)](#)

Modifications etc. (not altering text)

C3 Sch. 8 para. 5(4)(5)(7)(9)(10) modified by [S.I. 1990/493](#), [reg. 8\(1\)](#) and by [S.I. 1990/609](#), [reg. 5\(1\)](#)

Sch. 8 para. 5(4)(5)(7)(9)(10)(b)(14) modified (1.4.1993) by [S.I. 1992/2996](#), [reg. 4\(1\)](#)

Sch. 8 para. 5(4)(5)(7)(9)(10)(b)(14) restricted (1.4.1993) by [S.I. 1993/613](#), [reg. 5\(1\)](#)

6 (1) Any calculation under paragraph 5 above of the amount of an authority's non-domestic rating contribution for a year shall be made in accordance with the regulations under paragraph 4 above.

^{F65}(2) Such a calculation shall be made on the basis of the information before the person making the calculation at the time he makes it; but the [^{F66}Welsh Ministers] may make regulations—

(a) requiring a calculation under paragraph 5(2) or (3) above to be made on the basis of that information read subject to prescribed assumptions;

(b) enabling a calculation under paragraph 5(6) above to be made without taking into account any information as regards which the following conditions are satisfied—

(i) it is not reasonably practicable for the person making the calculation to take it into account; and

(ii) it was received by the authority after a prescribed date (which may be before or after the end of the year in question).]

[^{F67}(2A) Regulations under paragraph 4 above may incorporate in the rules provision for adjustments to be made in the calculation of the amount of an authority's non-domestic rating contribution under paragraph 5(2) or 5(6) above, being adjustments to take account of relevant changes affecting the amount of the authority's non-domestic rating contribution for an earlier year.

(2B) For the purposes of sub-paragraph (2A) above, a change is a relevant change if it results from a decision, determination or other matter which (whether by reason of the time at which it was taken, made or occurred or otherwise) was not taken into account by the authority in the calculation under paragraph 5(6) above of the amount of its non-domestic rating contribution for the earlier year in question.]

(3) The power to give a direction under paragraph 5 above—

(a) includes power to revoke or amend a direction given under the power;

(b) may be exercised differently for different authorities.

^{F68}(4)

(5) The [^{F69}Welsh Ministers] may make regulations providing that, once the provisional amount has been arrived at under paragraph 5 above as regards an authority for a financial year and if prescribed conditions are fulfilled, the provisional amount is to be treated for the purposes of that paragraph as being an amount smaller than it would otherwise be.

(6) Regulations under sub-paragraph (5) above may include—

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- (a) provision as to the re-calculation of the provisional amount, including provision for the procedure to be adopted for re-calculation if the prescribed conditions are fulfilled;
- (b) provision as to financial adjustments to be made as a result of any re-calculation, including provision for the making of reduced payments under paragraph 5 above or of repayments.

[^{F70}(6A) Regulations made for the purpose mentioned in paragraph 4(7) above may include provision—

- (a) for or in connection with the recalculation of the provisional amount for the financial year concerned, including provision for the procedure to be adopted for recalculation, and
- (b) as to financial adjustments to be made, including provision for the making of reduced payments under paragraph 5 above or of repayments.]

(7) For the purposes of paragraph 5(7) above the relevant provisions are—

- (a) paragraph 5(10) above,
- [^{F71}(aa) regulations made for the purpose mentioned in paragraph 4(7) above,]
- (b) regulations made under sub-paragraph (5) above, and
- (c) [^{F72}paragraphs 12 and 15 below].

Textual Amendments

- F65** Sch. 8 para. 6(2) substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. I para. 6(11)** (with s. 118(1)(2)(4))
- F66** Words in Sch. 8 para. 6(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. 9(2)**
- F67** Sch. 8 para. 6(2A)(2B) inserted by **Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, Sch. 5 para. 42(3)**
- F68** Sch. 8 para. 6(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. 9(3)**
- F69** Words in Sch. 8 para. 6(5) substituted (with effect in accordance with s. 5(3) of the amending Act) by **Local Government Finance Act 2012 (c. 17), Sch. 3 para. 9(4)**
- F70** Sch. 8 para. 6(6A) inserted (18.11.2003 for E., 27.11.2003 for W.) by **Local Government Act 2003 (c. 26), ss. 71(3), 128(6); S.I. 2003/2938, art. 3(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. I**
- F71** Sch. 8 para. 6(7)(aa) inserted (18.11.2003 for E., 27.11.2003 for W.) by **Local Government Act 2003 (c. 26), ss. 71(4), 128(6); S.I. 2003/2938, art. 3(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. I**
- F72** Words in Sch. 8 para. 6(7)(c) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 86(3)** (with s. 118(1)(2)(4))

Modifications etc. (not altering text)

- C4** Sch. 8 Pt. II para. 6(2) amended (28.11.1994) by **S.I. 1994/2825, reg. 33(3)**
- C5** Sch. 8 para. 6(6) modified (23.6.1992) by 1992 c. 46, **s. 5(2)** (with s. 8(1)); **S.I. 1992/1486, art. 2**

Recovery

- 7 Where an amount has become payable under any provision of or made under this Part of this Schedule, and it has not been paid, it shall be recoverable in a court of competent jurisdiction.

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.

[View outstanding changes](#)

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

- Act applied (with modifications) by S.I. 2024/414 art. 5Sch. 1 para. 7

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