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SCHEDULES

SCHEDULE 8

NON-DOMESTIC RATING: POOLING

[^{F1}PART III

DISTRIBUTION

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

^{F2}Interpretation

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))

- ^{F3}8 (1) For the purposes of this Part of this Schedule a receiving authority is^{F4}—
- (a) any billing authority in Wales, or
 - (b) any major precepting authority in Wales.]
- (2) Any reference in this Part of this Schedule to a local government finance report is a reference to a report made under section ^{F5}... [^{F6}84G] above.
- [In this Part of this Schedule “the Assembly” means the National Assembly for Wales.
- ^{F7}(3)
- ^{F8}(4)]

Textual Amendments

- F3** 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))
- F4** Sch. 8 para. 8(1)(a)(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. 10\(2\)](#)
- F5** Words in Sch. 8 para. 8(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. 10\(3\)](#)

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- F6** Words in Sch. 8 para. 8(2) 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(2)** (with s. 40(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F7** Sch. 8 para. 8(3)(4) inserted (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(4)**
- F8** Sch. 8 para. 8(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. 10(4)**

Modifications etc. (not altering text)

- C2** Sch. 8 para. 8 modified (*temp.*) (12.1.2000) by S.I. 1999/3435, **art. 2**

^{F9}Distributable amount

Textual Amendments

- F9** 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))

- ^{F10}9 (1) Before a financial year begins the [^{F11}Welsh Ministers] shall estimate—
- (a) the aggregate of the items of account which will be credited to the account kept for the year; and
 - (b) the aggregate of the items of account which will be debited to the account kept for the year under paragraphs 2(2)(a) and 3(3)(b) above.
- (2) In making any estimate under sub-paragraph (1) above the [^{F12}Welsh Ministers] may make such assumptions as [^{F13}they see] fit.
- (3) If the aggregate estimated under sub-paragraph (1)(a) above exceeds the aggregate estimated under sub-paragraph (1)(b) above the [^{F14}Welsh Ministers] shall calculate the amount equal to the difference.
- (4) In the local government finance report for the year the [^{F15}Welsh Ministers] shall specify the amount arrived at under this paragraph (the distributable amount for the year)[^{F16}, subject to paragraph 9A below.]

Textual Amendments

- F10** 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))
- F11** Words in Sch. 8 para. 9(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. 11(2)**
- F12** Words in Sch. 8 para. 9(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. 11(3)(a)**
- F13** Words in Sch. 8 para. 9(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. 11(3)(b)**
- F14** Words in Sch. 8 para. 9(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. 11(4)**
- F15** Words in Sch. 8 para. 9(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. 11(4)**

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F16 Words in Sch. 8 para. 9(4) 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\(3\)](#) (with s. 40(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I

Modifications etc. (not altering text)

C3 Sch. 8 para. 9 modified (16.7.1992) by [1992 c. 46, s.4](#) (with s. 8(1)); S.I. 1992/1642, [art.2](#) and (6.7.1993) by [1993 c. 17, ss.2, 5\(1\)](#); S.I. 1993/1512, [art.2](#)
Sch. 8 para. 9 modified (24.2.1994 with effect as mentioned in s. 3(1) of the amending Act) by [1994 c. 3, s. 3](#)

[^{F17}Years where two local government finance reports prepared for Wales

Textual Amendments

F17 Sch. 8 para. 9A and cross-heading 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\(4\)](#) (with s. 40(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I

- 9A (1) Where the [^{F18}Welsh Ministers make] two local government finance reports for a particular financial year—
- (a) paragraph 9(4) above does not apply ^{F19}... as respects that year, and
 - (b) the [^{F20}Welsh Ministers] shall decide whether—
 - (i) distribution among all receiving authorities of the amount arrived at under paragraph 9 above for the year is to be dealt with in just one of those reports (the chosen report), or
 - (ii) each of those reports is to deal with the distribution of so much of that amount as is for the receiving authorities to which that report relates.
- (2) If the [^{F21}Welsh Ministers decide] as mentioned in sub-paragraph (1)(b)(i) above—
- (a) the [^{F22}Welsh Ministers] shall specify that amount (the distributable amount for the year) in the chosen report, and
 - (b) the chosen report is the local government finance report for that year to which the requirement under paragraph 10(1) below applies.
- (3) If the [^{F23}Welsh Ministers decide] as mentioned in sub-paragraph (1)(b)(ii) above—
- (a) paragraphs 10 and 11 below do not apply ^{F24}... as respects the year (but see paragraphs 11A to 11C below),
 - (b) the power under paragraph 13 below may (in particular) be exercised by making a single amending report relating to both of the local government finance reports for the year, and
 - (c) paragraph 14 below does not apply in relation to any report amending either of those reports (but see paragraph 14A below).]

Textual Amendments

F18 Words in Sch. 8 para. 9A(1) 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\(5\)\(a\)\(i\)](#)

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- F19** Words in Sch. 8 para. 9A(1)(a) 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. 12](#)
- F20** Words in Sch. 8 para. 9A(1)(b) 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\(5\)\(a\)\(ii\)](#)
- F21** Words in Sch. 8 para. 9A(2) 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\(5\)\(b\)\(i\)](#)
- F22** Words in Sch. 8 para. 9A(2)(a) 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\(5\)\(b\)\(ii\)](#)
- F23** Words in Sch. 8 para. 9A(3) 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\(5\)\(c\)](#)
- F24** Words in Sch. 8 para. 9A(3)(a) 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. 12](#)

^{F25}Distribution: local government finance reports

Textual Amendments

- F25** 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)

- C4** Sch. 8 Pt. III (paras. 8-15) amended (1.11.1996) by [1996 c. 56, ss. 256\(6\), 257, 583\(2\)](#)

- ^{F26}10 (1) A local government finance report for a financial year shall specify the basis (the basis of distribution) on which the [^{F27}Welsh Ministers propose] to distribute among receiving authorities the distributable amount for the year.
- (2) Before making the report the [^{F28}Welsh Ministers] shall notify to such representatives of local government as appear to [^{F29}them] to be appropriate the general nature of the basis of distribution.

Textual Amendments

- F26** 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\(1\)\(2\)\(4\)](#))
- F27** Words in Sch. 8 para. 10(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. 13\(2\)](#)
- F28** Words in Sch. 8 para. 10(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. 13\(3\)\(a\)](#)
- F29** Word in Sch. 8 para. 10(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. 13\(3\)\(b\)](#)

Modifications etc. (not altering text)

- C5** Sch. 8 para. 10 modified (*temp.*) (12.1.2000) by [S.I. 1999/3435](#), [art. 2](#)

- ^{F30}11 (1) This paragraph applies where—

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- (a) in relation to a financial year, the distributable amount for the year has been calculated and specified in a report in accordance with ^{F31}paragraphs 9 and 9A(2)] above; and
 - (b) the report has been laid before the ^{F32}Assembly].
- (2) If the report is approved by resolution of the ^{F33}Assembly], the distributable amount for the year shall be distributed among and paid to receiving authorities in accordance with this paragraph and paragraph 12 below.
- (3) As soon as is reasonably practicable after the report has been so approved, the ^{F34}Welsh Ministers] shall calculate what sum falls to be paid to each receiving authority as its share of the distributable amount for the year in accordance with the basis of distribution specified in the report as so approved.
- (4) Subject to sub-paragraph (5) below, after making a calculation under sub-paragraph (3) above, the ^{F35}Welsh Ministers] may, at any time before the end of the financial year following the financial year to which the report relates, make one further calculation of what sum falls to be paid to each receiving authority as its share of the distributable amount for the year in accordance with the basis of distribution so specified.
- (5) The power to make a calculation under sub-paragraph (4) above shall not be exercisable after the approval by resolution of the ^{F36}Assembly] of any amending report made under paragraph 13 below in relation to the local government finance report.
- (6) If the ^{F37}Welsh Ministers decide] that ^{F38}they] will leave out of account information received by ^{F39}them] after a particular date in making a calculation under sub-paragraph (3) or (4) above, the calculation shall be made accordingly, and ^{F38}they] may decide different dates for different kinds of information.
- (7) Sub-paragraph (6) above applies only if the ^{F40}Welsh Ministers inform] each receiving authority in writing of ^{F41}their] decision and of the date (or the dates and kinds of information) concerned; but ^{F42}they] may do this at any time before the calculation is made under this paragraph (whether before or after the distributable amount for the year is calculated under paragraph 9 above).
- (8) As soon as is reasonably practicable after making a calculation under sub-paragraph (3) or (4) above, the ^{F43}Welsh Ministers] shall inform each receiving authority of the sum ^{F44}they calculate] falls to be paid to it as its share of the distributable amount for the year.

Textual Amendments

- F30** 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))
- F31** Words in Sch. 8 para. 11(1)(a) substituted (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(5)** (with s. 40(2)); [S.I. 2003/3034](#), art. 2, Sch. 1 Pt. I
- F32** Word in Sch. 8 para. 11(1)(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. 14(2)**

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- F33** Word in Sch. 8 para. 11(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. 14\(3\)](#)
- F34** Words in Sch. 8 para. 11(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. 14\(4\)](#)
- F35** Words in Sch. 8 para. 11(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. 14\(4\)](#)
- F36** Word in Sch. 8 para. 11(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. 14\(5\)](#)
- F37** Words in Sch. 8 para. 11(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. 14\(6\)\(a\)](#)
- F38** Word in Sch. 8 para. 11(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. 14\(6\)\(b\)](#)
- F39** Word in Sch. 8 para. 11(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. 14\(6\)\(c\)](#)
- F40** Words in Sch. 8 para. 11(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. 14\(7\)\(a\)](#)
- F41** Word in Sch. 8 para. 11(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. 14\(7\)\(b\)](#)
- F42** Word in Sch. 8 para. 11(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. 14\(7\)\(c\)](#)
- F43** Words in Sch. 8 para. 11(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. 14\(8\)\(a\)](#)
- F44** Words in Sch. 8 para. 11(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. 14\(8\)\(b\)](#)

Modifications etc. (not altering text)

- C6** Sch. 8 para. 11 modified (*temp.*) (12.1.2000) by [S.I. 1999/3435](#), [art. 2](#)

- [^{F45}11A] (1) Where the [^{F46}Welsh Ministers propose to make] two local government finance reports for a particular financial year and as respects that year [^{F47}decide] as mentioned in paragraph 9A(1)(b)(ii) above, [^{F48}the Welsh Ministers shall] in each of those reports—
- (a) specify the amount for the year arrived at under paragraph 9 above,
 - (b) specify how much of that amount is for the receiving authorities to which the report relates, and
 - (c) specify the basis on which the [^{F49}Welsh Ministers propose] to distribute among those authorities the amount specified under paragraph (b) above.
- (2) Before making such a report as is mentioned in sub-paragraph (1) above, the [^{F50}Welsh Ministers] shall notify the general nature of the basis of distribution proposed to be specified in the report to such representatives of local government as appear to the [^{F50}Welsh Ministers] to be appropriate.

Textual Amendments

- F45** Sch. 8 paras. 11A-11C 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\(6\)](#) (with s. 40(2)); [S.I. 2003/3034](#), [art. 2](#), [Sch. 1 Pt. I](#)
- F46** Words in Sch. 8 para. 11A(1) substituted (25.5.2007) by virtue of [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), [art. 1\(2\)](#), [Sch. 1 para. 40\(6\)\(a\)\(i\)](#)

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- F47** Word in Sch. 8 para. 11A(1) 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\(6\)\(a\)\(ii\)](#)
- F48** Words in Sch. 8 para. 11A(1) 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\(6\)\(a\)\(iii\)](#)
- F49** Words in Sch. 8 para. 11A(1)(c) 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\(6\)\(a\)\(iv\)](#)
- F50** Words in Sch. 8 para. 11A(2) 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\(6\)\(b\)](#)

11B^{F51}(1) This paragraph applies where—

- (a) the Assembly approves by resolution a local government finance report that is one of two being made by the Welsh Ministers for a particular financial year, and
 - (b) as respects that year the Welsh Ministers decide as mentioned in paragraph 9A(1)(b)(ii) above.]
- (2) The amount specified under paragraph 11A(1)(b) above in the report shall be distributed among and paid to the receiving authorities to which the report relates in accordance with this paragraph and paragraph 12 below.
- (3) As soon as is reasonably practicable [^{F52}after the report is approved by the Assembly, the Welsh Ministers shall calculate] in relation to each of those authorities what sum falls to be paid to the authority as its share of the amount specified under paragraph 11A(1)(b) above.
- (4) The calculation under sub-paragraph (3) above shall be in accordance with the basis of distribution specified in the report.
- (5) The [^{F53}Welsh Ministers] may carry out the sub-paragraph (3) calculation again at any time before the end of the financial year immediately following the one to which the report relates.
- (6) The power under sub-paragraph (5) above may only be exercised once and ceases to be exercisable if the Assembly [^{F54}approves by resolution an amending report made by the Welsh Ministers under paragraph 13 below.]
- (7) As soon as is reasonably practicable after making a calculation under sub-paragraph (3) or (5) above, the [^{F55}Welsh Ministers] shall inform each receiving authority to which the report relates of the outcome, so far as relating to it.

Textual Amendments

- F45** Sch. 8 paras. 11A-11C 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\(6\)](#) (with s. 40(2)); [S.I. 2003/3034](#), art. 2, Sch. 1 Pt. I
- F51** Sch. 8 para. 11B(1) 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\(7\)\(a\)](#)
- F52** Words in Sch. 8 para. 11B(3) 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\(7\)\(b\)](#)

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- F53** Words in Sch. 8 para. 11B(5) 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\(7\)\(c\)](#)
- F54** Words in Sch. 8 para. 11B(6) 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\(7\)\(d\)](#)
- F55** Words in Sch. 8 para. 11B(7) 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\(7\)\(c\)](#)

- 11C (1) The [^{F56}Welsh Ministers] may set a deadline for the receipt of information to be taken into account by [^{F57}them] when making a calculation under paragraph 11B(3) or (5) above.
- (2) Different deadlines may be set under sub-paragraph (1) above in relation to different kinds of information.
- (3) A deadline under sub-paragraph (1) above shall only have effect if the [^{F58}Welsh Ministers inform] each receiving authority concerned of the deadline and of the information to which it relates.
- (4) Notification under sub-paragraph (3) above may be given at any time before the making of the calculation to which the deadline relates, including a time before the distributable amount for the year is calculated under paragraph 9 above.
- (5) When making a calculation in relation to which a deadline under sub-paragraph (1) above has effect, the [^{F59}Welsh Ministers] shall leave information to which the deadline applies out of account if it is received after the passing of the deadline.]

Textual Amendments

- F45** Sch. 8 paras. 11A-11C 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\(6\)](#) (with s. 40(2)); [S.I. 2003/3034](#), art. 2, Sch. 1 Pt. I
- F56** Words in Sch. 8 para. 11C(1) 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\(8\)\(a\)\(i\)](#)
- F57** Word in Sch. 8 para. 11C(1) 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\(8\)\(a\)\(ii\)](#)
- F58** Words in Sch. 8 para. 11C(3) 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\(8\)\(b\)](#)
- F59** Words in Sch. 8 para. 11C(5) 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\(8\)\(c\)](#)

- ^{F60}12 (1) Where a calculation is made under paragraph 11(3) [^{F61}or 11B(3)] above the [^{F62}Welsh Ministers] shall pay to each receiving authority any sum calculated as falling to be paid to it.

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- (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 [^{F63}Welsh Ministers determine]^{F64}
- (3) Where a calculation is made under paragraph 11(4) [^{F65}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) [^{F66}or 11B(3)] above, the [^{F67}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 [^{F68}Welsh Ministers determine]^{F69} ... ; but any such time must fall after the end of the financial year concerned.
- (5) Where a calculation is made under paragraph 11(4) [^{F70}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) [^{F71}or 11B(3)] above, a sum equal to the difference shall be paid by the authority to the [^{F72}Welsh Ministers].
- (6) The sum shall be paid on such day after the end of the financial year concerned as the [^{F72}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

- F60** 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))
- F61** 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
- F62** 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)**
- F63** 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)**
- F64** 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)**
- F65** 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
- F66** 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
- F67** 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)**
- F68** 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)**
- F69** 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)**
- F70** 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

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- F71** 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
- F72** 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)

- C7** 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](#)

F73 Distribution: amending reports

Textual Amendments

- F73** 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))

- ^{F74}13 (1) Subject to sub-paragraph (6) below, after a local government finance report has been made the [^{F75}Welsh Ministers] may, at any time before the end of the financial year following the financial year concerned, make in relation to the report one or more amending reports under this paragraph.
- (2) An amending report under this paragraph shall contain amendments to the basis of distribution specified in the local government finance report.
- (3) Before making the report the [^{F76}Welsh Ministers] shall notify to such representatives of local government as appear to [^{F77}them] to be appropriate the general nature of the amendments which [^{F78}they propose] to make.
- (4) The report shall be laid before the [^{F79}Assembly].
- (5) As soon as is reasonably practicable after the report is laid before the [^{F80}Assembly], the [^{F81}Welsh Ministers] shall send a copy of it to each receiving authority.
- (6) Where an amending report under this paragraph has been approved by resolution of the [^{F82}Assembly], the [^{F83}Welsh Ministers] may not make a subsequent amending report under this paragraph in relation to the same local government finance report.

Textual Amendments

- F74** 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))
- F75** Words in Sch. 8 para. 13(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. 16\(2\)](#)
- F76** Words in Sch. 8 para. 13(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. 16\(3\)\(a\)](#)
- F77** Word in Sch. 8 para. 13(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. 16\(3\)\(b\)](#)
- F78** Words in Sch. 8 para. 13(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. 16\(3\)\(c\)](#)

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- F79** Word in Sch. 8 para. 13(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. 16\(4\)](#)
- F80** Word in Sch. 8 para. 13(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. 16\(5\)\(a\)](#)
- F81** Words in Sch. 8 para. 13(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. 16\(5\)\(b\)](#)
- F82** Word in Sch. 8 para. 13(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. 16\(5\)\(a\)](#)
- F83** Words in Sch. 8 para. 13(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. 16\(5\)\(b\)](#)

- ^{F84}14 (1) As soon as is reasonably practicable after an amending report made under paragraph 13 above has been approved by resolution of the [^{F85}Assembly], the [^{F86}Welsh Ministers] shall calculate what sum falls to be paid to each receiving authority as its share of the distributable amount for the year in accordance with the basis of distribution specified in the local government finance report as amended by the amending report.
- (2) Subject to sub-paragraph (3) below, after making a calculation under sub-paragraph (1) above the [^{F87}Welsh Ministers] may make one further calculation of what sum falls to be paid to each receiving authority as its share of the distributable amount for the year in accordance with that basis of distribution.
- (3) A calculation may not be made under sub-paragraph (2) above after whichever is the later of—
- the end of the financial year following the financial year concerned, and
 - the end of the period of 3 months beginning with the day on which the amending report is approved by resolution of the [^{F88}Assembly].
- (4) Sub-paragraphs (6) to (8) of paragraph 11 above apply in relation to calculations made under sub-paragraphs (1) and (2) above as they apply in relation to calculations made under sub-paragraphs (3) and (4) of that paragraph.

Textual Amendments

- F84** 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\(1\)\(2\)\(4\)](#))
- F85** Word in Sch. 8 para. 14(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. 17\(2\)\(a\)](#)
- F86** Words in Sch. 8 para. 14(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. 17\(2\)\(b\)](#)
- F87** Words in Sch. 8 para. 14(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. 17\(3\)](#)
- F88** Word in Sch. 8 para. 14(3)(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. 17\(4\)](#)

- [^{F89}14A (1) This paragraph applies where—
- a report is made under paragraph 13 above amending a report (“the original report”) that is one of two local government finance reports that the [^{F90}Welsh Ministers make] for a particular financial year, and
 - as respects that year the [^{F91}Welsh Ministers decide] as mentioned in paragraph 9A(1)(b)(ii) above.

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- (2) As soon as is reasonably practicable after the amending report is [^{F92}approved by resolution of] the Assembly, [^{F93}the Welsh Ministers shall calculate] in relation to each of the authorities to which the original report relates what sum falls to be paid to the authority as its share of the amount specified under paragraph 11A(1)(b) above in the original report.
- (3) The calculation under sub-paragraph (2) above shall be in accordance with the amended basis of distribution.
- (4) The [^{F94}Welsh Ministers may carry out] the sub-paragraph (2) calculation again at any time before—
- (a) the end of the financial year immediately following the one to which the original report relates, or
 - (b) if later, the end of the period of 3 months beginning with the day on which the Assembly [^{F95}approves by resolution] the amending report.
- (5) The power under sub-paragraph (4) above may only be exercised once.
- (6) Paragraphs 11B(7) and 11C above apply in relation to calculations made under sub-paragraphs (2) and (4) above as they apply in relation to calculations made under paragraph 11B(3) and (5) above.]

Textual Amendments

- F89** Sch. 8 para. 14A 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(9)** (with s. 40(2)); [S.I. 2003/3034](#), art. 2, Sch. 1 Pt. I
- F90** Words in Sch. 8 para. 14A(1)(a) 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(9)(a)**
- F91** Words in Sch. 8 para. 14A(1)(b) 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(9)(b)**
- F92** Words in Sch. 8 para. 14A(2) 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(9)(c)(i)**
- F93** Words in Sch. 8 para. 14A(2) 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(9)(c)(ii)**
- F94** Words in Sch. 8 para. 14A(4) 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(9)(d)(i)**
- F95** Words in Sch. 8 para. 14A(4)(b) 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(9)(d)(ii)**

- ^{F96}15 (1) This paragraph applies where a calculation (the relevant calculation) is made under paragraph 14(1) or (2) [^{F97}or 14A(2) or (4)] above in relation to an amending report.
- (2) Where the sum shown by the relevant calculation as falling to be paid to a receiving authority for the financial year concerned exceeds that shown as falling to be paid

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to it by the relevant previous calculation, the [F98Welsh Ministers] shall pay to the authority a sum equal to the difference.

- (3) The sum shall be paid at such times, or in instalments of such amounts and at such times, as the [F99Welsh Ministers determine]F100 ...; but any such time must fall after the end of the financial year in which the amending report was made.
- (4) Where the sum shown by the relevant calculation as falling to be paid to a receiving authority for the financial year concerned is less than that shown as falling to be paid to it by the relevant previous calculation, a sum equal to the difference shall be paid by the authority to the [F101Welsh Ministers].
- (5) The sum shall be paid on such day after the end of the financial year in which the amending report was made as the [F101Welsh Ministers] may specify; and if it is not paid on or before that day it shall be recoverable in a court of competent jurisdiction.
- (6) In this paragraph “the relevant previous calculation” means—
 - (a) in relation to a calculation made under paragraph 14(1) [F102or 14A(2)] above, the calculation under paragraph 11(3) [F103or 11B(3)] above or, where a further calculation has been made under paragraph 11(4) [F104or 11B(5)] above, that further calculation;
 - (b) in relation to a calculation made under paragraph 14(2) [F105or 14A(4)] above, the calculation made under paragraph 14(1) [F102or 14A(2)] above.]

Textual Amendments

- F96** 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))
- F97** Words in Sch. 8 para. 15(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(10)** (with s. 40(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F98** Words in Sch. 8 para. 15(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. 18(2)**
- F99** Words in Sch. 8 para. 15(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. 18(3)(a)**
- F100** Words in Sch. 8 para. 15(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. 18(3)(b)**
- F101** Words in Sch. 8 para. 15(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. 18(4)**
- F102** Words in Sch. 8 para. 15(6) 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(11)(a)** (with s. 40(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F103** Words in Sch. 8 para. 15(6) 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(11)(b)** (with s. 40(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F104** Words in Sch. 8 para. 15(6) 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(11)(c)** (with s. 40(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F105** Words in Sch. 8 para. 15(6) 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(11)(d)** (with s. 40(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I

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Modifications etc. (not altering text)

- C8** Sch. 8 para. 15 modified (1.4.1993) by [S.I. 1992/2996, reg. 4\(1\)](#)
 Sch. 8 para. 15 restricted (1.4.1993) by [S.I. 1993/613, reg. 5\(1\)](#)

[^{F106}Source of payments by Welsh Ministers

Textual Amendments

- F106** Sch. 8 para. 16 inserted (1.4.2007) by [Government of Wales Act 2006 \(c. 32\), s. 161\(3\), Sch. 10 para. 21](#) (with [Sch. 11 para. 22](#))

- 16 Sums required for the making of payments by the Welsh Ministers under this Part of this Schedule are to be charged on the Welsh Consolidated Fund.]

Recovery

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

Modifications etc. (not altering text)

- C9** Sch. 8 para. 16 modified by [S.I. 1990/493, reg. 8\(1\)](#) and by [S.I. 1990/609, reg. 5\(1\)](#)
C10 Sch. 8 para. 16 modified (temp.) (25.7.2006) by [Government of Wales Act 2006 \(c. 32\), s. 161\(2\), Sch. 11 para. 59\(b\)](#)

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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