



Local Government Act 2003

2003 CHAPTER 26

PART 5

NON-DOMESTIC RATES

71 Adjustments for hardship relief

- (1) Schedule 8 to the 1988 Act (non-domestic rating: pooling) is amended as follows.
- (2) In paragraph 4 (non-domestic rating contributions) after sub-paragraph (6) there is inserted—
 - “(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.”
- (3) In paragraph 6 (calculation of non-domestic rating contributions) after sub-paragraph (6) there is inserted—
 - “(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.”
- (4) In sub-paragraph (7) of that paragraph (which defines relevant provisions) after paragraph (a) there is inserted—
 - “(aa) regulations made for the purpose mentioned in paragraph 4(7) above.”.

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Commencement Information

- I1** S. 71 in force at 18.11.2003 for E. by S.I. 2003/2938, **art. 3(a)** (with art. 8, Sch.)
- I2** S. 71 in force at 27.11.2003 for W. by S.I. 2003/3034, art. 2, **Sch. 1 Pt. I**

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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. 13](#)

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

- s. 18(2A) inserted by [2007 c. 28 Sch. 14 para. 5\(2\)\(b\)](#)
- s. 24(1) s. 24 renumbered as s. 24(1) by [2007 c. 28 Sch. 14 para. 5\(3\)](#)
- s. 24(2) inserted by [2007 c. 28 Sch. 14 para. 5\(3\)](#)