

LOCAL GOVERNMENT FINANCE BILL: Keeling Schedule for sections 90 and 141 of the Local Government Finance Act 1988

This document shows provisions in the Local Government Finance Act 1988 as they would be amended by the Bill. It is intended to assist the consideration of provisions in the Bill and should not be taken as a definitive statement of the law as it would have effect on the enactment of the Bill.

Deletions are shown ~~struck through~~ and additions in *italics*

90 Payments to and from collection funds (as amended by Schedule 1)

(1) The following shall be paid into the collection fund of a billing authority--

(a) sums received by the authority in respect of council tax set by it in accordance with section 30 of the Local Government Finance Act 1992 (but not sums received by way of penalty),

(b) sums received by the authority from any major precepting authority or the Secretary of State under regulations made under section 99(3) below,

(c) sums received by the authority in respect of any non-domestic rate under this Act,

(ca) sums received by the authority in respect of any business rate supplement,

(d) sums received by the authority under any of the following provisions of Schedule 7B (local retention of non-domestic rates) that are of a kind specified by the Secretary of State as falling to be paid into a billing authority's collection fund--

(i) paragraph 14(2) (payments by Secretary of State ~~following local government finance report for a relevant year~~);

(ii) paragraph 14(9) or (10) (payments by Secretary of State following revised calculation);

(iii) paragraph 17(7) or (8) (payments by Secretary of State following ~~amending report~~ *amending statement*),

(da) sums received by the authority--

~~(i) under provision made by regulations under paragraph 7 of Schedule 7B (regulations about administration of payments in respect of the central share),~~

(ii) under provision made by regulations under paragraph 10 of that Schedule (administration of payments by billing authorities to major precepting authorities) by virtue of sub-paragraph (2)(e) or (f) of that paragraph (reconciliation payments),

~~(iii) under provision made by regulations under paragraph 11 of that Schedule (regulations about payments by billing authorities to major precepting authorities out of deductions from the central share),~~

(iv) under provision made by regulations under paragraph 33 of that Schedule (transitional protection payments),

(v) under provision made by regulations under paragraph 39 or 40 of that Schedule (designation of areas or classes of hereditament) by virtue of paragraph 41 of that Schedule (payments by billing authorities to relevant authorities), or

(vi) under provision made by regulations under paragraph 42 of that Schedule (payments by Secretary of State following estimates of amounts relating to designated areas or classes), and

(e) any other sums which the Secretary of State specifies are to be paid into a billing authority's collection fund.

(1A) The reference in subsection (1)(ca) to sums received by a billing authority in respect of business rate supplements--

(a) includes a reference to financial contributions made to it for the purpose of enabling the project to which a business rate supplement relates to be carried out, but

(b) does not include a reference to sums returned or transferred to it by virtue of section 24(3)(b) of, or paragraph 3(2)(a) of Schedule 3 to, the Business Rate Supplements Act 2009.

(2) The following payments shall be met from the collection fund of a billing authority-

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(a) payments to be made by the authority in respect of the amount of any precept issued by a major precepting authority under Part I of the Local Government Finance Act 1992 (but not payments to be so made in respect of interest on such an amount),

(b) payments to be made by the authority to any major precepting authority or the Secretary of State under regulations made under section 99(3) below,

(ba) payments to be made by the authority to a levying authority in accordance with provision made by or under the Business Rate Supplements Act 2009,

(c) payments to be made by the authority under any of the following provisions of Schedule 7B that are of a kind specified by the Secretary of State as falling to be met from a billing authority's collection fund--

(i) paragraph 14(1) (payments to Secretary of State ~~following local government finance report for a relevant year~~);

(ii) paragraph 14(6) or (7) (payments to Secretary of State following revised calculation);

(iii) paragraph 17(4) or (5) (payments to Secretary of State following ~~amending report amending statement~~),

(ca) payments made by the authority--

~~(i) under paragraph 6, or under provision made by regulations under paragraph 7, of Schedule 7B (payments in respect of the central share),~~

(ii) under provision made by regulations under paragraph 9 of that Schedule (payments by billing authorities to major precepting authorities),

(iii) under provision made by regulations under paragraph 10 of that Schedule (administration of payments by billing authorities to major precepting authorities) by virtue of sub-paragraph (2)(e) or (f) of that paragraph (reconciliation payments),

~~(iv) under provision made by regulations under paragraph 11 of that Schedule (regulations about payments by billing authorities to major precepting authorities out of deductions from the central share),~~

(v) under provision made by regulations under paragraph 33 of that Schedule (transitional protection payments),

(vi) under provision made by regulations under paragraph 39 or 40 of that Schedule (designation of areas or classes of hereditament) by virtue of paragraph 41 of that Schedule (payments by billing authorities to relevant authorities), or

(vii) under provision made by regulations under paragraph 42 of that Schedule (payments to Secretary of State following estimates of amounts relating to designated areas or classes),

(d) payments to be made by the authority to another person in repaying, under regulations under this Act or Part I of the Local Government Finance Act 1992, excess receipts by way of non-domestic rates or of council tax, and

(e) any other payments which are to be made by the authority to another person and which the Secretary of State specifies are to be met from a billing authority's collection fund.

(3) The power to specify under this section--

(a) includes power to revoke or amend a specification made under the power;

(b) may be exercised differently in relation to different authorities.

141 Payments to and from authorities (as amended by clause 2(3) and Schedule 1)

- (1) The Secretary of State may make regulations in relation to any case where--
- (a) he is liable to pay to a receiving authority at any time an amount or amounts under one or more of the first relevant provisions, and
 - (b) the authority is liable to pay to him at the same time an amount or amounts under one or more of the second relevant provisions.
- (2) The regulations may provide that if the total of the amount or amounts mentioned in subsection (1)(a) above exceeds the total of the amount or amounts mentioned in subsection (1)(b) above, he may set off the latter in paying the former.
- (3) The regulations may provide that if the total of the amount or amounts mentioned in subsection (1)(b) above exceeds the total of the amount or amounts mentioned in subsection (1)(a) above, the authority shall set off the latter in paying the former.
- (4) The regulations may provide that if the total of the amount or amounts mentioned in subsection (1)(a) above is the same as the total of the amount or amounts mentioned in subsection (1)(b) above no payment need be made in respect of the former or the latter.
- (5) Without prejudice to section 143(2) below, the regulations may include provision--
- (a) treating any liability mentioned in subsection (1) above as discharged accordingly;
 - (b) requiring prescribed provisions of this Act (such as sections 79(2), 84H(2) and 86B(2)) to be read subject to the regulations;
 - (c) requiring prescribed provisions of this Act (such as paragraph 2 of Schedule 7B or paragraph 2 of Schedule 8) to be read as if references to sums received or payments made were to sums or payments which would have been received or made apart from the regulations.
- (6) Each of the following is a receiving authority--
- (a) a billing authority, and
 - (b) a major precepting authority.
- (7) The first relevant provisions are sections ~~83, 84C,~~ 84K, 84N and 86B above, regulations under section 99(3) above, ~~regulations made under paragraph 7 of Schedule 7B below,~~ paragraphs 14(2), (9) and (10), 17(7) and (8) and 27(1) of ~~that Schedule,~~ *Schedule 7B below, regulations under paragraph 27A of that Schedule,*

~~regulations made under paragraph 28 of that Schedule,~~ paragraph 30(6) of that Schedule, regulations made under paragraph 33 or 33A of that Schedule, regulations made under paragraph 42 of that Schedule, paragraph 5(10) and (14) of Schedule 8 below, regulations made for the purpose mentioned in paragraph 4(7) of that Schedule, regulations made under paragraph 5(15) or 6(5) of that Schedule and paragraphs 12 and 15 of that Schedule.

(8) The second relevant provisions are sections ~~83, 84C,~~ 84K and 84N above, regulations under section 99(3) above, ~~paragraph 6 of Schedule 7B below,~~ ~~regulations made under paragraph 7 of that Schedule,~~ paragraphs 14(1), (6) and (7), ~~17(4) and (5) and 24(1) of that Schedule,~~ *and 17(4) and (5) of Schedule 7B below,* *regulations under paragraph 27A of that Schedule,* ~~regulations made under paragraph 28 of that Schedule,~~ regulations made under paragraph 33 or 33A of that Schedule, regulations made under paragraph 42 of that Schedule, paragraph 5 of Schedule 8 below, regulations made under sub-paragraph (15) of that paragraph and paragraphs 12 and 15 of that Schedule.

(9) . . .