

## SCHEDULES

### SCHEDULE 5

#### LOCAL GOVERNMENT FINANCE ACT 1988: AMENDMENTS

##### *Charges and multipliers*

- 14 (1) Section 32 (amount for personal community charges) shall be amended as follows.
- (2) The following subsections shall be inserted after subsection (2)—
- “(2A) No amount may be set before the earlier of the following—
- (a) 1 March in the financial year preceding that for which the amount is set;
  - (b) the date of the issue to the authority of the last precept capable of being issued to it for the financial year for which the amount is set.
- (2B) No amount may be set unless the authority has calculated an amount in relation to the year under section 95(4) below.
- (2C) A purported setting of an amount, if done in contravention of subsection (2A) or (2B) above, shall be treated as not having occurred.”
- (3) The following subsections shall be inserted after subsection (5)—
- “(6) Where the authority is a relevant charging authority, for the purposes of subsection (2A) above no account shall be taken of any precept capable of being issued to it by a relevant precepting authority.
- (7) For the purposes of subsection (6) above a district council, the Common Council and the Council of the Isles of Scilly are relevant charging authorities, and—
- (a) in relation to a district council, a relevant precepting authority is any parish or community council, chairman of a parish meeting or charter trustees with power to issue a precept to the district council;
  - (b) in relation to the Common Council, a relevant precepting authority is the sub-treasurer of the Inner Temple or the under-treasurer of the Middle Temple;
  - (c) in relation to the Council of the Isles of Scilly, a relevant precepting authority is any parish council or chairman of a parish meeting with power to issue a precept to the Council.”