



Local Government Act 1999

1999 CHAPTER 27

PART II

REGULATION OF COUNCIL TAX AND PRECEPTS

30 Limitation of council tax and precepts

- (1) Schedule 1 shall have effect.
- (2) That Schedule shall apply in relation to the limitation of council tax and precepts as regards the financial year beginning with 1st April 2000 and subsequent financial years.

31 Major precepting authorities: further regulation

- (1) This section applies if the amount calculated by a major precepting authority as its budget requirement for a financial year is excessive.
- (2) Whether an amount is excessive shall be determined by reference to criteria specified and published by the Secretary of State.
- (3) Where this section applies the precepting authority must pay a sum to each billing authority to which the precepting authority has power to issue a precept.
- (4) The Secretary of State's criteria may refer to such factors as he thinks fit, and—
 - (a) the factors may differ from factors relevant for the purposes of Chapter IVA or V of Part I of the Local Government Finance Act 1992;
 - (b) different factors may be applied with regard to different authorities or categories of authority;
 - (c) any category determined for this purpose may be different from any category or class relevant for the purposes of Chapter IVA or V.
- (5) The Secretary of State may by regulations make provision—
 - (a) as to how sums are to be calculated;
 - (b) as to the manner in which sums are to be paid;

Status: This is the original version (as it was originally enacted).

- (c) as to the period within which, or time or times at which, sums or instalments of sums are to be paid;
 - (d) as to the recovery (by deduction or otherwise) of any excess amount paid by a precepting authority in purported discharge of any liability arising by virtue of this section;
 - (e) that if a sum or instalment is not paid to a billing authority in accordance with this section and the regulations, the authority is to be entitled to interest from the precepting authority on the amount of the sum or instalment;
 - (f) requiring a major precepting authority to supply information to a billing authority to which the precepting authority has power to issue a precept;
 - (g) as to the form and manner in which the information is to be supplied;
 - (h) as to the time when the information is to be supplied.
- (6) The regulations may make different provision in relation to different authorities or categories of authority; and in particular they may require a precepting authority to pay different sums to different billing authorities.
- (7) Subject to subsection (11), this section applies as regards the financial year beginning with 1st April 1999 and subsequent financial years.
- (8) The power to make the regulations shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.
- (9) In this section “billing authority” and “major precepting authority” have the same meaning as in Part I of the Local Government Finance Act 1992.
- (10) The reference in this section to the amount calculated by a major precepting authority as its budget requirement for a financial year is to the amount calculated by it in relation to the year under—
- (a) section 70(8) of the Greater London Authority Act 1999 (where the authority is the Greater London Authority), or
 - (b) section 43(4) of the Local Government Finance Act 1992 (in any other case).
- (11) In its application as regards the financial year beginning with 1st April 1999 this section shall have effect with the following modifications—
- (a) whether an amount is excessive for the purposes of subsection (1) shall be determined by the Secretary of State,
 - (b) the Secretary of State shall inform a major precepting authority if he determines that this section applies in relation to it,
 - (c) the Secretary of State may base his opinion on such factors as he thinks fit (for which purpose subsection (4)(a) to (c) shall have effect), and
 - (d) the Secretary of State may, in particular, base his opinion on guidance which he has published before the coming into force of this section.
- (12) This section shall apply separately to England and to Wales.
- (13) In its application to Wales this section shall have effect with these modifications—
- (a) for each reference to the Secretary of State there shall be substituted a reference to the National Assembly for Wales;
 - (b) in subsection (8) the words “subject to annulment in pursuance of a resolution of either House of Parliament” shall be omitted.