

1974 No. 362

RATING AND VALUATION

The Precepts Rules 1974

<i>Made</i>	- - -	<i>7th March 1974</i>
<i>Laid before Parliament</i>		<i>8th March 1974</i>
<i>Coming into Operation</i>		<i>9th March 1974</i>

The Secretary of State for the Environment, after consultation with the associations of local authorities with whom consultation appeared to him to be desirable, in exercise of the powers conferred by section 113 of the General Rate Act 1967(a) as amended by paragraph 8 of Schedule 7 to the Local Government Act 1974(b) and now vested in him (c) and of all other powers enabling him in that behalf, hereby makes the following rules:—

1. These rules may be cited as the Precepts Rules 1974 and shall come into operation on 9th March 1974.

2. The Interpretation Act 1889(d) shall apply for the interpretation of these rules as it applies for the interpretation of an Act of Parliament.

3. These rules shall apply in relation to precepts issued by county councils, the Greater London Council and the Receiver for the Metropolitan Police District in respect of any rate period beginning on or after 1st April 1974.

4. Subject to the provisions of any enactment, every precept issued to a rating authority shall show the particulars and information required by these rules.

5. Every precept issued by the Receiver for the Metropolitan Police District shall show the total amount in the pound to be levied before deduction of the items shown in rule 9 below for Metropolitan Police Fund Purposes.

6. Every precept issued by a county council shall show the total amounts in the pound to be levied before deduction of the items shown in rule 9 below for each of the following purposes—

- (a) general county purposes;
- (b) special county purposes (chargeable as part of the general rate); and
- (c) special county purposes chargeable as additional items of the general rate.

(a) 1967 c. 9. (b) 1974 c. 7.
 (c) S.I. 1970/1681 (1970 III, p. 5551). (d) 1889 c. 63.

7.—(1) Every precept issued by the Greater London Council shall show the total amounts in the pound to be levied before deduction of the items shown in rule 9 below for each of the following purposes—

- (a) general London purposes;
- (b) special London purposes (chargeable as part of the general or poor rate); and
- (c) special London purposes chargeable as additional items of the general rate.

(2) In respect of the purposes shown in rule 7(1)(b) above there shall also be shown the total amounts in the pound forming part of the total for those purposes to be levied for each of the following expenses—

- (a) expenses chargeable on the inner London boroughs, the City of London, the Inner Temple and the Middle Temple;
- (b) expenses chargeable on the inner London boroughs and the City of London;
- (c) expenses chargeable on the outer London boroughs; and
- (d) expenses chargeable on the London boroughs.

8. In respect of each total amount in the pound to be levied shown under rules 5, 6, 7(1)(a) and (c), and 7(2) above there shall be shown the amounts in the pound forming part thereof to be levied for—

- (a) any service administered by the precepting authority which incurs an expenditure exceeding 4p in the pound;
- (b) any service or group of services for which a separate fund account is kept by the precepting authority;
- (c) any debit resulting from giving effect to differential precepting required by any order made under section 254 of the Local Government Act 1972(a);
- (d) any service which the precepting authority think it fit to include; and
- (e) any provision for general balance.

For the purpose of this rule the expression “separate fund account” includes—

- (a) in relation to expenses chargeable in part only of the area of the precepting authority, the separate account or accounts of such expenses;
- (b) in relation to any service for which by law separate accounts are required to be kept, the separate revenue account therefor.

9. In respect of each total amount in the pound to be levied shown under rules 5, 6, 7(1)(a) and (c) and 7(2) above there shall be shown as deductions therefrom and as amounts in the pound each of the following—

- (a) appropriations from general balance;
- (b) housing subsidies;

-
- (c) needs element of the rate support grant;
 - (d) other Government grants; and
 - (e) other credits, not being Government grants.

10. There shall be included in every precept information showing the extent of and the reason for any reduction made in the precept which would otherwise have been shown in order to give effect to any differential precepting requirements to which effect has to be given by any county council.

11. The Precepts Rules 1965(a) are hereby revoked.

Anthony Crosland,
Secretary of State for the Environment.

7th March 1974.

EXPLANATORY NOTE

(This Note is not part of the Rules.)

These Rules, which supersede the Precepts Rules 1965, prescribe matters to be contained in precepts issued in respect of any rate period beginning on or after 1st April 1974 by precepting authorities (county councils, the Greater London Council, and the Receiver for the Metropolitan Police). They do not prescribe the form of the precept, which is left to the discretion of precepting authorities. The Rules also make provision consequent upon the reorganisation of local government and the revised Rate Support Grant arrangements contained in the Local Government Act 1974.

(a) S.I. 1965/260 (1965 I, p. 650).

SI 1974/362
ISBN 0-11-040362-2

