STATUTORY INSTRUMENTS

1992 No. 3079

The Internal Drainage Boards (Finance) Regulations 1992

PART III

SPECIAL LEVIES

Anticipation of special levies

11.—(1) This regulation applies where, at a time when a billing authority makes a calculation under section 32 of the 1992 Act for a financial year, a board having power to issue to it a special levy under these Regulations has not issued a levy to it in respect of that year.

(2) In estimating its expenditure under section 32(2) and (6) of the 1992 Act, a billing authority may take into account its estimate of the amount of the special levy that it expects will be issued to it by the board.

(3) Where before 15th February in any financial year a board issues to a billing authority a special levy in respect of the following financial year, the amount taken into account under section 32(2) and (6) of the 1992 Act in respect of that following financial year shall be the amount of the special levy.

(4) The amount estimated under paragraph (2) above shall be not less than the amount of any special levy issued by the board under these Regulations or the 1990 Regulations to the billing authority in respect of the preceding financial year.

(5) If the billing authority makes calculations for the year in substitution under section 37 of the 1992 Act at a time when a special levy in respect of that year has not been issued to it by the board, and an amount was taken into account under paragraph (2) above, the billing authority shall, in estimating its expenditure under section 32(2) and (6) of that Act, take into account an amount equal to that taken into account under paragraph (2) above.

(6) If the board issues no levy to the billing authority in respect of a year, the fact that an amount has been taken into account under paragraph (2) above does not make the billing authority liable to pay anything to the board.

(7) Section 35(2)(a) of the 1992 Act shall apply in respect of a special levy anticipated under this regulation as it applies to a special levy issued to it.