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STATUTORY INSTRUMENTS

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**2000 No. 5**

**COUNCIL TAX, ENGLAND**

**The Council Tax and Non-Domestic Rating (Demand  
Notices) (England) (Amendment) Regulations 2000**

<i>Made</i>	- - - -	<i>6th January 2000</i>
<i>Laid before Parliament</i>		<i>10th January 2000</i>
<i>Coming into force—</i>		
<i>for the purposes of</i>		
<i>regulation 4</i>		<i>31st January 2000</i>
<i>for all other purposes</i>		<i>3rd July 2000</i>

The Secretary of State for the Environment, Transport and the Regions, in exercise of the powers conferred upon him by sections 113(1) and (2) and 116(1) of and paragraphs 1, 2(4)(e) and (j), and 14(1) and (2) of Schedule 2 to the Local Government Finance Act 1992(1) and of all other powers enabling him in that behalf, hereby makes the following Regulations:—

**Citation, commencement and extent**

1. These regulations, which extend to England only, may be cited as the Council Tax and Non-Domestic Rating (Demand Notices) (England) (Amendment) Regulations 2000 and shall come into force—

- (a) for the purposes of regulation 4, on 31st January 2000, and
- (b) for all other purposes, on 3rd July 2000.

**Amendment of principal regulations**

2. The Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 1993(2) are amended as provided below.

**Supply of information by Greater London Authority**

3. Regulation 5 is amended by—

- (a) the insertion at the end of paragraph (1) of the following—

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(1) 1992 c. 41. These powers are devolved, in relation to Wales, to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I.1999/672); see the reference to the Local Government Finance Act 1992 in Schedule 1. Section 116 is cited for the definition of “prescribed”.

(2) S.I. 1993/191; relevant amendment is by S.I. 1995/121.

- “(d) the Greater London Authority<sup>(3)</sup> shall, subject to paragraphs (5) to (7), when it issues a precept as so mentioned, supply the billing authority with the information specified in paragraph (4A).”; and
- (b) the insertion after paragraph (4) of the following–
- “(4A) The information is information, as regarding the Authority and the precept concerned, as to–
- (a) the estimates mentioned in paragraphs 1A, 8A and 10 of Part I of Schedule 3,
  - (b) the matters mentioned in paragraphs 4, 5A, 6A and 9 of that Part, and
  - (c) the name of every appropriate levying body which has issued a levy to it that was taken into account in calculating the amount of the precept, together with the amount of the levy and the information as to whether any of it was treated as special expenses of the Authority.”.

#### **Matters to be contained in council tax demand notices**

4. In paragraph 6 of Schedule 1, there is substituted for sub-paragraph (1)(c)(iii)–
- “(iii) stated, in the case of each major precepting authority which has issued a precept to the billing authority in accordance with section 40 of the Act, as the amount calculated in accordance with section 47 of the Act, or, in the case of the Greater London Authority, in accordance with sections 88 and 89 of the Greater London Authority Act 1999”<sup>(4)</sup>.

#### **Information accompanying council tax demand notices**

5. In Part I (information to be supplied) of Schedule 3–
- (a) in paragraph 1, after “relevant precepting authority” there is inserted “ except the Greater London Authority”;
- (b) the following is inserted after paragraph 1–
- “**1A.** In relation to a London billing authority, the estimate, for the relevant year and the preceding year, made by the Greater London Authority (“the Authority”) of the aggregate of gross expenditure of each constituent body, and–
- (a) the gross expenditure for each class of service administered by each constituent body; and
  - (b) an estimate of the income of each constituent body in respect of each class of service administered by that body, being income arising from fees, charges or any source other than grants, council tax or non-domestic rates;
- together with the consolidated gross expenditure of the Authority in respect of those years.”;
- (c) after paragraph 3(1) there is inserted–
- “(1A) In the case of a demand notice issued in respect of a dwelling in Greater London, a statement to the effect that–
- (a) the amount of the Greater London Authority precept in respect of the City does not include any amount in respect of police services, and
  - (b) the amount of that precept in respect of all other areas of Greater London includes amounts in respect both of police services and of other services.”

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<sup>(3)</sup> See sections 82 and 83 of the Greater London Authority Act 1999.

<sup>(4)</sup> 1999 c. 29.

- (d) after paragraph 4(a) there is added–
- “(aa) (in relation to a London billing authority) the amounts calculated under section 85(3) and (8) (component and consolidated budget requirements of the Greater London Authority) of the 1999 Act;”;
- (e) in paragraph 4(b), for the words from “and (iv) police grant” to the end<sup>(5)</sup> there is substituted–
- “(iv) police grant under section 46 of the Police Act 1996<sup>(6)</sup>, and in relation to a London billing authority–
- (v) general GLA grant under section 100 of the 1999 Act;
- (vi) GLA transport grant under section 101 of the 1999 Act;
- (vii) grants payable for the purposes of the London Development Agency under section 10 of the Regional Development Agencies Act 1998<sup>(7)</sup>.”;
- (f) for paragraph (ii) of paragraph 4(c) there is substituted–
- “(ii) the amount calculated by it for that year as the amount–
- (a) for item P in section 33(1) of the Act;
- (b) for item P in section 44(1) of the Act, or
- (c) the aggregate of items P1 and P2 in sections 88 and 89 of the 1999 Act, as the case may be.”;
- (g) in paragraph 5, after “relevant major precepting authority” there is inserted “except the Greater London Authority”; and after that paragraph there is inserted–
- “**5A.** In relation to each London billing authority, a statement by the Greater London Authority of each amount calculated under section 85(3) and (8) of the 1999 Act in respect of the preceding year.”;
- (h) in paragraph 6 after “relevant major precepting authority” there is inserted “(except the Greater London Authority)”, and after that paragraph there is inserted–
- “**6A.** In relation to a London billing authority, a statement of the extent which, in the opinion of the Greater London Authority, any difference in–
- (a) the amounts mentioned in paragraph 4(aa) (component budget requirements) in relation to the constituent bodies, and
- (b) the corresponding amount mentioned in paragraph 5A
- is attributable to each of the matters mentioned in sub-paragraphs (a) to (d) of paragraph 6.”;
- (i) in paragraph 8, after “major precepting authority” there is inserted “ except the Greater London Authority”; and after that paragraph there is inserted–
- “**8A.** In the case of a London billing authority, a statement of the amount estimated in relation to each constituent body by the Greater London Authority as the amount equal to the liabilities of each such body immediately before the first day of the year preceding the relevant year, in respect of loans to or borrowing (or money borrowed) by that body.”;
- (j) for paragraph 9 there is substituted–
- “**9.** A general indication of–

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<sup>(5)</sup> paragraph 4(b)(iv) was substituted by S.I. 1995/121.

<sup>(6)</sup> 1996 c. 16. Section 46 is amended by paragraph 92 of Schedule 27 to the Greater London Authority Act 1999 (c. 29).

<sup>(7)</sup> 1998 c. 45, amended by paragraph 5 of Schedule 25 to the Greater London Authority Act 1999.

- (a) the extent (if any) to which the amount estimated by the billing authority or the major precepting authority, as the case may be, pursuant to paragraph 8 or paragraph 8A is recoverable from any other billing authority or major precepting authority;
- (b) the amount (if any) payable by–
  - (i) the billing authority,
  - (ii) each relevant major precepting authority other than the Greater London Authority, and
  - (iii) in the case of a London billing authority, by each constituent body of the Greater London Authority
 to any other billing authority or other major precepting authority, in connection with any such liability of that other authority as is mentioned in paragraph 8 or, as the case may be, paragraph 8A.”;
- (k) in paragraph 10, after “employed by it” there is inserted “or, in the case of the Greater London Authority, by each constituent body”.

### **Interpretation of information requirements**

- 6. In Part III (interpretation, etc.) of Schedule 3–
  - (a) in paragraph 1(b), after “that Part”, there is inserted “in relation to any authority or body except the Greater London Authority”;
  - (b) at the end of paragraph 1 there is added–
    - “(c) the classes of services administered by each constituent body by reference to which estimates of gross expenditure are to be given under paragraph 1A of that Part are as follows–
      - (i) in relation to the Greater London Authority–
        - (a) planning;
        - (b) all other services;
      - (ii) in relation to Transport for London–
        - (a) highways and road traffic;
        - (b) railways other than the Docklands Light Railway;
        - (c) the Docklands Light Railway;
        - (d) bus services;
        - (e) other services;
      - (iii) in relation to the London Development Agency–
        - (a) economic development and regeneration;
        - (b) other services;
      - (iv) in relation to the Metropolitan Police Authority, police;
      - (v) in relation to the London Fire and Emergency Planning Authority–
        - (a) fire;
        - (b) other services;”
  - (c) in paragraph 2, for “paragraphs 1, 2, 6, 7 and 10” there is substituted “ paragraphs 1, 1A, 2, 6, 6A, 7 and 10”;

- (d) in paragraph 2(b) and paragraph 5(1), at the end there is added “or section 85 of the 1999 Act”;
- (e) in paragraph 8, before the definition of “relevant levying body” there is inserted–
  - ““the 1999 Act” means the Greater London Authority Act 1999;
  - “constituent body” has the same meaning as in section 85(3) of the 1999 Act;
  - “functional body” has the meaning given by section 424 of the 1999 Act;
  - “London billing authority” means the council of a London borough and the Common Council;”.

Signed by authority of the Secretary of State for the Environment, Transport and the Regions

6th January 2000

*Keith Hill*  
Parliamentary Under Secretary of State,  
Department of the Environment, Transport and  
the Regions

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

The Council Tax and Non-Domestic Rating (Demand Notices) Regulations 1993 (“the 1993 Regulations”) require, among other matters, that billing authorities include in council tax demand notices certain information as to the budgeting and expenditure of precepting authorities.

These Regulations amend the 1993 Regulations to provide for such demand notices to contain information relating to precepts issued by the Greater London Authority in respect of its budgeting and expenditure for the exercise both of its own functions and those of Transport for London, the London Development Agency, the Metropolitan Police Authority, and the London Fire and Emergency Planning Authority.

Regulation 4 prescribes matters to be included in council tax demand notices. Regulations 5 and 6 prescribe information in respect of budgeting and expenditure to be supplied with such notices. Regulation 3 requires the Authority to supply a billing authority for any part of Greater London with the information required by them in order to comply with the 1993 Regulations as amended by regulations 5 and 6.