

## SCHEDULE 1

Regulation 5

### PROCEDURE FOR EXERCISE BY PREPARING COUNCILS OF CERTAIN FUNCTIONS RELATING TO COUNCIL TAX

#### **Application of this Schedule**

1.—(1) This Schedule applies where by virtue of regulation 4(3) actions are the responsibility of an Implementation Executive.

(2) This Schedule has effect notwithstanding any contrary provision in the Local Authorities (Functions and Responsibilities) (England) Regulations 2000<sup>(1)</sup> or in the standing orders of the preparing council.

(3) Paragraphs 3 to 7 do not apply in relation to any calculations (whether originally or by way of substitute) made under sections 52I and 52T of the 1992 Act<sup>(2)</sup>.

#### **Interpretation**

2. In this Schedule—

“relevant provisions” means—

- (a) any of sections 32 to 37 of the 1992 Act,
- (b) any of those sections as modified by Schedule 2 to these Regulations,
- (c) any of regulations 13, 14, 16 to 18, and 20 to 22 of these Regulations; and

“specified period” means the period specified by the authority under paragraph 3(2)(b)(ii).

#### **Authority’s objections to estimates submitted by the Implementation Executive**

3.—(1) This paragraph applies where—

(a) the Implementation Executive submits to the authority in relation to the first year—

- (i) estimates of the amounts aggregated in making a calculation (whether originally or by way of substitute) in accordance with any of the relevant provisions,
- (ii) estimates of other amounts to be used for the purposes of such a calculation, or
- (iii) estimates of such a calculation; and

(b) following consideration of the estimates the authority objects to any of them.

(2) Before the authority makes a calculation (whether originally or by way of substitute) in accordance with any of the relevant provisions, it must—

- (a) notify the Implementation Executive of its objections; and
- (b) require the Executive to reconsider the estimates—
  - (i) in accordance with the authority’s requirements, and
  - (ii) within such period as is specified by the authority, being a period of at least five working days beginning on the day on which the Implementation Executive receives the notification under paragraph (a).

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(1) [S.I. 2000/2853](#), to which there are amendments not relevant to these Regulations.

(2) Sections 52I and 52T were inserted into the 1992 Act by paragraph 1 of Schedule 1 to the Local Government Act 1999 (c.27).

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#### **Reconsideration of estimates by the Implementation Executive**

4. Where an Implementation Executive receives a notification under paragraph 3(2), within the specified period it must—

- (a) submit to the authority—
  - (i) revised estimates prepared by the Executive in accordance with the authority’s requirements, and
  - (ii) an explanation of the revised estimates; or
- (b) notify the authority of—
  - (i) any disagreement that the Executive has with any of the authority’s objections, and
  - (ii) the Executive’s reasons for the disagreement.

#### **Duty of authority to take the Implementation Executive’s response into account**

5. When making calculations (whether originally or by way of substitute) in accordance with any of the relevant provisions, the authority must take into account—

- (a) any revised estimates submitted in accordance with paragraph 4(a) and the Implementation Executive’s explanation of those estimates; or
- (b) any disagreement notified in accordance with paragraph 4(b) and the Executive’s reasons for the disagreement.

#### **Authority’s decision not to use the Implementation Executive’s estimates**

6.—(1) The authority may not use estimates which differ from those submitted by the Implementation Executive unless at least two-thirds of the members of the authority present at a meeting of the authority of which notice has been given as mentioned in sub-paragraph (2) vote in favour of the motion that different estimates be used for the purposes of making a calculation (whether originally or by way of substitute) in accordance with any of the relevant provisions.

(2) At least three clear days’ notice must be given to all members of the authority of any meeting at which a vote is to be taken on a motion of the description in sub-paragraph (1); and the notice must set out the terms of the motion.

### SCHEDULE 2

Regulation 15(5) and (6)

#### CALCULATION OF COUNCIL TAX: MODIFICATIONS TO THE LOCAL GOVERNMENT FINANCE ACT 1992 AND CERTAIN SECONDARY LEGISLATION

#### *The Local Government Finance Act 1992*

#### **Section 30 of the Local Government Finance Act 1992**

- 1. In section 30 (amounts for different categories of dwelling)—
  - (a) in subsection (2)(a), for “32 to 36 below” substitute “32 and 36 below and Part 4 of the 2008 Regulations”;
  - (b) in subsection (4), for “32 to 36 below” substitute “32 and 36 below and Part 4 of the 2008 Regulations”; and
  - (c) in subsection (8), at the end insert “and Part 4 of the 2008 Regulations”.

### **Section 33 of the Local Government Finance Act 1992**

2. In the heading to section 33 (calculation of basic amount of tax) and in subsection (1)(3), for each occurrence of “basic” substitute “uniform”.

### **Section 34 of the Local Government Finance Act 1992**

3. Omit section 34 (additional calculations where special items relate to part only of area).

### **Section 36 of the Local Government Finance Act 1992**

4. In section 36 (calculation of tax for different valuation bands)—

(a) in subsection (1), for the definition of item A substitute—

“A is the amount calculated (or last calculated) by the billing authority for that year under any of regulations 17(2), 18(2), 20(2), 21(2) or 22(2) of the 2008 Regulations in relation to that category of dwellings;” and

(b) in subsection (2), for “section 34 above” substitute “Part 4 of the 2008 Regulations”.

### **Section 37 of the Local Government Finance Act 1992**

5. In section 37 (substitute calculations)—

(a) in subsection (1)—

(i) for “32 to 36 above” substitute “32 and 36 above and Part 4 of the 2008 Regulations”, and

(ii) for “those sections” substitute “those provisions”;

(b) in subsection (2)(a), for “section 33(1) or 34(2) or (3) above” substitute “Part 4 of the 2008 Regulations”;

(c) for subsection (3) substitute—

“(3) In making the substitute calculations, the billing authority must use any amount determined in the previous calculations—

(a) for item P or T in section 33(1) above, and

(b) as the council tax base for any part of the authority’s area.”; and

(d) in subsection (6), for “32 to 36 above” substitute “32 or 36 above, or Part 4 of the 2008 Regulations”.

### **Section 52I of the Local Government Finance Act 1992**

6. In section 52I (duty of a designated billing authority)—

(a) in subsection (1), for “32 to 36 above” substitute “32 and 36 above and Part 4 of the 2008 Regulations”;

(b) in subsection (2)(b), for “section 33(1) or 34(2) or (3) above” substitute “Part 4 of the 2008 Regulations”; and

(c) for subsection (4) substitute—

“(4) In making the substitute calculations, the billing authority must use any amount determined in the previous calculations—

(a) for item P or T in section 33(1), and

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(3) Section 33(1) was amended by paragraph 5 of Schedule 12 to the Local Government (Wales) Act 1994, [S.I. 1994/246](#), [S.I. 1995/234](#) and in relation to the financial year beginning on 1st April 2008 by [S.I. 2008/227](#).

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(b) as the council tax base for any part of the authority's area.”.

### **Section 52T of the Local Government Finance Act 1992**

7. In section 52T (duty of a designated billing authority)—
- (a) in subsections (2) and (3), for each occurrence of “32 to 36 above” substitute “32 and 36 above and Part 4 of the 2008 Regulations”;
  - (b) in subsection (4)(b), for “section 33(1) or 34(2) or (3) above” substitute “Part 4 of the 2008 Regulations”; and
  - (c) for subsection (6), substitute—
    - “(6) In making the substitute calculations, the billing authority must use any amount determined in the previous calculations—
    - (a) for item P or T in section 33(1), and
    - (b) as the council tax base for any part of the authority's area.”.

### **Section 66 of the Local Government Finance Act 1992**

8. In section 66 (judicial review)—
- (a) in subsection (2)(c)(4), after “above” insert “, or Part 4 of the 2008 Regulations”; and
  - (b) in subsection (2)(d), after “Part” insert “and under Part 4 of the 2008 Regulations”.

### **Section 67 of the Local Government Finance Act 1992**

9. In section 67 (functions to be discharged only by authority), omit paragraph (b) of subsection (2A)(5).

### **Section 69 of the Local Government Finance Act 1992**

10. In section 69 (interpretation), in subsection (1), before the definition of “additional grant” insert—
- ““the 2008 Regulations” mean the Local Government (Structural Changes) (Finance) Regulations 2008;”.

### *The Local Authorities (Calculation of Council Tax Base) Regulations 1992*

### **Regulation 1 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992**

11. In regulation 1 (citation, commencement and interpretation), in paragraph (3), before the definition of “a relevant percentage” insert—
- ““predecessor area” has the same meaning as in the Local Government (Structural Changes) (Finance) Regulations 2008;
- “principal area” has the same meaning as in the Local Government (Structural Changes) (Finance) Regulations 2008; and”.

### **Regulation 6 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992**

12. In regulation 6 (calculation of billing authority's council tax base for a part of its area)—

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(4) Section 66(2)(c) was amended by paragraph 6 of Schedule 1 to the Local Government Act 1999 (c.27).

(5) Section 67(2A) was inserted by section 84 of the Local Government Act 2003 (c.26).

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- (a) in paragraph (1)—
  - (i) omit “for the purposes of item TP in section 34(3)”; and
  - (ii) after “for a part of its area” insert “(including the principal area and any predecessor area other than the principal area)”;
- (b) in paragraph 2(d)(ii)(aa), for “amount of item TP in section 34(3)” substitute “tax base for a part of its area”; and
- (c) in paragraph 2(d)(ii)(bb), for the words from “relevant” to the end substitute “tax base for the part of its area for the year”.

**Regulation 7 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992**

**13.** In regulation 7 (calculation of council tax base for the purposes of a major precepting authority), in paragraph (2)—

- (a) for “for the purposes of item TP in section 34(3)” substitute “by the billing authority under that regulation”, and
- (b) for the words from “the calculation” to the end substitute “that calculation”.

*The Local Authorities (Calculation of Council Tax Base) (Supply of Information) Regulations 1992*

**Regulation 4 of the Local Authorities (Calculation of Council Tax Base) (Supply of Information) Regulations 1992**

**14.** In regulation 4 (supply of information to local precepting authorities), in paragraph (2)(a), for “for item TP in section 34(3) of the Act” substitute “as its council tax base”.