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STATUTORY INSTRUMENTS

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**2012 No. 460**

**The Local Authority (Referendums Relating  
to Council Tax Increases) Regulations 2012**

**PART 3**

**Local precepting authorities**

**Local precepting authority's duty to notify appropriate billing authority**

**5.** For the purposes of section 52ZM(4) (local precepting authority's duty to notify appropriate billing authority) of the Act, the date prescribed as the date by which a local precepting authority must make a notification under section 52ZM(1) of the Act is—

- (a) in relation to the financial year beginning on 1st April 2012, 17th March in the financial year preceding that year; and
- (b) in relation to any financial year beginning on or after 1st April 2013, 8th March in the financial year preceding that year.

**Expenses incurred by a billing authority**

**6.—(1)** This regulation applies in relation to a financial year if—

- (a) by the date prescribed by regulation 5 a local precepting authority has notified its appropriate billing authority under section 52ZM of the Act in relation to that year, and
- (b) the billing authority fails to hold a referendum in relation to the local precepting authority's relevant basic amount of council tax for that year in accordance with section 52ZN (arrangements for a referendum) of the Act.

(2) Sections 31(4A)(1) and 52ZN(7) of the Act do not apply in relation to the billing authority mentioned in paragraph (1)(b).

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(1) Section 31(4A) was inserted into the Local Government Finance Act 1992 by paragraph 2(3) of Schedule 6 to the Localism Act 2011.