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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 2**

**Major precepting authorities**

**Expenses incurred by a billing authority**

- 4.—**(1) This regulation applies in relation to a financial year if—
- (a) by the date prescribed by regulation 3 a major precepting authority has notified each appropriate billing authority under section 52ZK of the Act in relation to that year, and
  - (b) one or more of those billing authorities fails to hold a referendum in relation to the major 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) In relation to the precept mentioned in section 52ZK(2) of the Act, sections 31(5) (substituted amounts) and 52ZN(7) of the Act do not apply to a defaulting authority.
- (3) In relation to the precept mentioned in section 52ZK(2) of the Act, section 31(5) of the Act applies in relation to a complying authority with the following modifications—
- (a) if there is only one defaulting authority, for “the major precepting authority” substitute “the defaulting authority”; or
  - (b) if there is more than one defaulting authority, for “the major precepting authority” substitute “each defaulting authority an equal proportion of the”.
- (4) In relation to the precept mentioned in section 52ZK(2) of the Act, section 52ZN(7) of the Act applies in relation to a complying authority with the following modifications—
- (a) if there is only one defaulting authority, for “the precepting authority” substitute “the defaulting authority”; or
  - (b) if there is more than one defaulting authority, for the words from “from” to the end substitute “an equal proportion of the expenses incurred by it in connection with the referendum from each defaulting authority.”.
- (5) In this regulation—
- “complying authority” means an appropriate billing authority mentioned in paragraph (1)(a) which is not a defaulting authority, and
- “defaulting authority” means an appropriate billing authority to which paragraph (1)(b) applies.