

**2014 No. 35**

**COUNCIL TAX, ENGLAND**

**The Billing Authorities (Anticipation of Precepts) (Amendment)  
(England) Regulations 2014**

<i>Made</i>	- - - -	<i>13th January 2014</i>
<i>Laid before Parliament</i>		<i>20th January 2014</i>
<i>Coming into force</i>	- -	<i>13th February 2014</i>

The Secretary of State, in exercise of the powers conferred by sections 41(2A) and 113(1) of the Local Government Finance Act 1992(a), makes the following Regulations:

**Citation, commencement and application**

**1.**—(1) These Regulations may be cited as the Billing Authorities (Anticipation of Precepts) (Amendment) (England) Regulations 2014 and shall come into force on 13th February 2014.

(2) These Regulations apply in relation to England only.

**Amendment of Regulations**

**2.**—(1) The Billing Authorities (Anticipation of Precepts) Regulations 1992(b) are amended in accordance with paragraph (2) below.

(2) In regulation 1(2) (citation, commencement and interpretation) in the definition of “calculations” for “section 32” substitute “section 31A”.

Signed by authority of the Secretary of State for Communities and Local Government

13th January 2014

*Brandon Lewis*  
Parliamentary Under Secretary of State  
Department for Communities and Local Government

**EXPLANATORY NOTE**

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

Sections 73 to 79 of the Localism Act 2011 (c.20) made amendments to the calculations which billing authorities, major precepting authorities and local precepting authorities in England must make to determine their basic amounts of council tax for a financial year. Section 74 of the Localism Act 2011 inserted a new section 31A into the Local Government Finance Act 1992

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(a) 1992 c.14. Subsection (2A) of section 41 was inserted by section 79 of the Localism Act 2011. Section 31A was inserted by section 74 of the Localism Act 2011.

(b) S.I. 1992/3239.

requiring a billing authority to calculate its council tax requirement each financial year, and section 32 of the Local Government Finance Act 1992 became a provision applying to Wales only rather than to England and Wales. These Regulations make a minor amendment consequential on the changes made by the Localism Act 2011 to update the definition of ‘calculations’ in the Billing Authorities (Anticipation of Precepts) Regulations 1992 to refer to the new section 31A inserted by the Localism Act 2011.

An impact assessment has not been produced for this instrument as no impact on business or the private or voluntary sectors is foreseen and the impact on the public sector is minimal.

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£4.00

UK2014011313 01/2014 19585

<http://www.legislation.gov.uk/id/uksi/2014/35>

ISBN 978-0-11-110831-4



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