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STATUTORY INSTRUMENTS

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**2021 No. 1343**

**LOCAL GOVERNMENT, ENGLAND**

**The Local Authorities (Funds) (England)  
(Amendment) (Coronavirus) Regulations 2021**

<i>Made</i>	- - - -	<i>29th November 2021</i>
<i>Laid before Parliament</i>		<i>1st December 2021</i> <i>22nd December</i>
<i>Coming into force</i>	- -	<i>2021</i>

The Secretary of State makes the following Regulations in exercise of the powers conferred by sections 99(3), (3D) and 143(1) of the Local Government Finance Act 1988(1).

**Citation, commencement, extent and application**

- 1.—(1) These Regulations may be cited as the Local Authorities (Funds) (England) (Amendment) (Coronavirus) Regulations 2021 and come into force on 22nd December 2021.
- (2) These Regulations extend to England and Wales.
- (3) These Regulations apply to England only.

**Amendment of the Local Authorities (Funds) (England) Regulations 1992**

- 2.—(1) Schedule 2 to the Local Authorities (Funds) (England) Regulations 1992(2) is amended as follows.
- (2) In paragraph 7—
- (a) in sub-paragraph (3) for “sub-paragraph (7)”, substitute “sub-paragraphs (7) to (9)”;
- (b) in sub-paragraph (5) for “sub-paragraphs (6) to (7)”, substitute “sub-paragraphs (6) to (10)”;
- (c) after sub-paragraph (7) insert—
- “(8) Sub-paragraphs (2) to (6) apply to the North Northamptonshire Council with the following modifications—
- (a) O is £167,399,699; and

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(1) 1988 c. 41. Section 99 was substituted by the Local Government Finance Act 1992 (section 104 and paragraph 24 of Schedule 10) with effect in relation to financial years beginning on or after 1st April 1993, and subsection (3D) was inserted by section 5(3) of the Local Government Finance Act 2012 (c. 17).

(2) S.I. 1992/2428. Relevant amendments were made by S.I. 2009/2543, S.I. 2013/2974 and S.I. 2020/1202.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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(b) P is £35,167,186.

(9) Sub-paragraphs (2) to (6) apply to the West Northamptonshire Council with the following modifications—

(a) O is £214,621,716; and

(b) P is £44,011,766.

(10) The amount stated by the West Yorkshire Police and Crime Commissioner in a precept issued to a billing authority for the financial year beginning on 1st April 2020 under section 40(2) of the 1992 Act is to be treated as if it had been issued to that billing authority by the Mayor for the West Yorkshire Combined Authority in respect of the Mayor’s police and crime commissioner functions<sup>(3)</sup>.”

Signed by authority of the Secretary of State for Levelling Up, Housing and Communities

*Kemi Badenoch*  
Minister of State  
Department for Levelling Up, Housing and  
Communities

29th November 2021

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<sup>(3)</sup> For the Police and Crime Commissioner functions see Part 10 of the West Yorkshire Combined Authority (Election of Mayor and Functions) Order 2021 (S.I. 2021/112).

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## EXPLANATORY NOTE

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

Schedule 2 to the Local Authorities (Funds) (England) Regulations 1992 (“the 1992 Regulations”) provides that where a billing authority estimates a deficit on its collection fund relating solely to council tax chargeable in the financial year beginning on 1st April 2020 (“the exceptional balance”), the billing authority must spread this deficit over the following three financial years. Schedule 2 to the 1992 Regulations also makes provision for the apportionment of the exceptional balance in each of the three years.

This instrument amends Schedule 2 to the 1992 Regulations. These amendments make provision for the apportionment of the exceptional balance for North Northamptonshire Council, West Northamptonshire Council and the West Yorkshire Combined Authority in relation to the financial years beginning on 1st April 2022 and 1st April 2023.

A full impact assessment has not been produced for this instrument as no, or no significant, impact on the private, voluntary or public sector is foreseen.