

SCHEDULES

SCHEDULE 7

Section 79

COUNCIL TAX: MINOR AND CONSEQUENTIAL AMENDMENTS

Local Government Finance Act 1988 (c. 41)

- 1 The Local Government Finance Act 1988 is amended as follows.
- 2 In section 74(4) (levies)—
 - (a) in paragraph (a) after “section” insert “31A or”, and
 - (b) in paragraph (b) after “section” insert “42A or”.
- 3 In section 75(6)(a) (special levies) after “section” insert “31A or”.
- 4 In section 97(1) (principal transfers between funds)—
 - (a) for “32 to 36” substitute “31A, 31B and 34 to 36”,
 - (b) in the definition of item B for “33(1)” substitute “31B(1)”, and
 - (c) in the definition of item T for “33(1)” substitute “31B(1)”.
- 5 In section 99(4) (regulations about funds) for “32(4)” substitute “31A(4)”.
- 6 In Schedule 7 (non-domestic rating: multipliers) in paragraph 9(4) in the definition of item C for “32(4)” substitute “31A(4)”.

Local Government Finance Act 1992 (c. 14)

- 7 The Local Government Finance Act 1992 is amended as follows.
- 8 (1) Section 30 (amounts of council tax for different categories of dwelling) is amended as follows.
 - (2) In subsection (2)—
 - (a) in paragraph (a) for “sections 32 to 36 below;” substitute “—
 - (i) in the case of a billing authority in England, sections 31A, 31B and 34 to 36 below, or
 - (ii) in the case of a billing authority in Wales, sections 32 to 36 below;”, and
 - (b) in paragraph (b) for the words from “, have been calculated” to the end of the paragraph substitute “—
 - (i) in the case of a billing authority in England, have been calculated in accordance with sections 42A, 42B and 45 to 47 below and have been stated (or last stated) in accordance with section 40 below in precepts issued to the authority by major precepting authorities, or
 - (ii) in the case of a billing authority in Wales, have been calculated in accordance with sections

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43 to 47 below and have been stated (or last stated) in accordance with section 40 below in precepts issued to the authority by major precepting authorities.”

- (3) In subsection (4) for “sections 32” to the end of the subsection insert “—
- (a) in the case of a billing authority in England, sections 31A, 31B and 34 to 36 below, or sections 42A, 42B and 45 to 47 below, or both, or
 - (b) in the case of a billing authority in Wales, sections 32 to 36 below, or sections 43 to 47 below, or both.”
- 9 In section 31(1)(a) (substituted amounts) after “section” insert “36A,”.
- 10 (1) Section 32 (calculation of budget requirement by billing authority) is amended as follows.
- (2) In the heading at the end insert “by authorities in Wales”.
- (3) In subsection (1) after “billing authority” insert “in Wales”.
- (4) In subsection (2)—
- (a) omit the paragraph (a) inserted in relation to authorities in England by the Local Authorities (Alteration of Requisite Calculations) (England) Regulations 2005 (S.I. 2005/190) (so that the paragraph (a) in that subsection as enacted continues to have effect for authorities in Wales),
 - (b) at the end of paragraph (c) insert “and”, and
 - (c) omit paragraph (e).
- (5) In subsection (3)—
- (a) in paragraph (a)—
 - (i) omit the words “general fund or (as the case may be)”,
 - (ii) omit the words from “BID levy” to “2003,”, and
 - (iii) omit the words “or (in the case of the Common Council only) police grant”,
 - (b) omit paragraph (b), and
 - (c) in paragraph (c) for “, (b) and (e)” substitute “and (b)”.
- (6) In subsection (3A)—
- (a) omit “In the case of any billing authority in Wales,”, and
 - (b) for “their” substitute “a billing authority’s”.
- (7) For subsection (5) substitute—
- “(5) In making the calculation under subsection (2) above the authority must ignore—
- (a) payments which must be met from a trust fund;
 - (b) payments to be made to the Secretary of State under paragraph 5 of Schedule 8 to the 1988 Act or regulations made under paragraph 5(15) of that Schedule;
 - (c) payments to be made in respect of the amount of any precept issued by a major precepting authority under Part 1 of this Act (but not payments to be so made in respect of interest on such an amount); and

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- (d) payments to be made to another person in repaying, under regulations under the 1988 Act or Part 1 of this Act, excess receipts by way of non-domestic rates or council tax.”
- (8) In subsection (7)(a)—
 - (a) in sub-paragraph (i) omit “general fund or (as the case may be)”, and
 - (b) omit sub-paragraph (ii).
- (9) Omit subsections (8) to (8B).
- (10) In subsection (9)—
 - (a) for “Secretary of State” substitute “Welsh Ministers”, and
 - (b) for “(8B)” substitute “(7)”.
- (11) In subsection (12) omit the definition of “police grant”.
- (12) Omit subsection (13).
- 11 (1) Section 33 (calculation of basic amount of tax by billing authority) is amended as follows.
 - (2) In the heading at the end insert “by authorities in Wales”.
 - (3) In subsection (1)—
 - (a) after “billing authority” insert “in Wales”, and
 - (b) in the definition of item P omit—
 - (i) “general fund or (as the case may be)”, and
 - (ii) “or (in the case of the Common Council only) police grant”.
 - (4) Omit subsections (3) and (3A).
 - (5) In subsection (3B)—
 - (a) omit “In the case of a Welsh county council or county borough council,”, and
 - (b) in each of the definitions of items J, K and L for “council’s” substitute “authority’s”.
 - (6) In subsection (4) omit “or subsection (3) above”.
 - (7) In subsection (5) for “Secretary of State” substitute “Welsh Ministers”.
- 12 In section 34(2) (additional calculation where special items relate to part only of area)—
 - (a) in the definition of item B after “under” insert “section 31B(1) above or”, and
 - (b) in the definition of item T after “item T” insert “in section 31B(1) above or”.
- 13 In section 35(1)(a) (special item for the purposes of section 34) after “under” insert “section 31A(2) above or”.
- 14 In section 36(1) (calculation of tax for different valuation bands) in the definition of “item A” after the first “under” insert “section 31B(1) above or”.
- 15 After section 36 insert—

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“36A Substitute calculations: England

- (1) An authority in England which has made calculations in accordance with sections 31A, 31B and 34 to 36 above in relation to a financial year (originally or by way of substitute) may make calculations in substitution in relation to the year in accordance with those sections, ignoring section 31A(11) above for this purpose.
- (2) None of the substitute calculations shall have any effect if—
 - (a) the amount calculated under section 31A(4) above, or any amount calculated under section 31B(1) or 34(2) or (3) above as the basic amount of council tax applicable to any dwelling, would exceed that so calculated in the previous calculations, or
 - (b) the billing authority fails to comply with subsection (3) below in making the substitute calculations.
- (3) In making substitute calculations under section 31B(1) or 34(3) above, the billing authority must use any amount determined in the previous calculations for item T in section 31B(1) above or item TP in section 34(3) above.
- (4) For the purposes of subsection (2)(a) above, one negative amount is to be taken to exceed another if it is closer to nil (so that minus £1 is to be taken to exceed minus £2).
- (5) Subsections (2) and (3) above do not apply if the previous calculations have been quashed because of a failure to comply with sections 31A, 31B and 34 to 36 above in making the calculations.”

16 In section 37(1) (substitute calculations) after “authority” insert “in Wales”.

17 (1) Section 40 (issue of precepts by major precepting authorities) is amended as follows.

- (2) In subsection (2)(a) for “sections 43 to 47 below;” substitute “—
 - (i) in the case of a precepting authority in England, sections 42A, 42B and 45 to 47 below, or
 - (ii) in the case of a precepting authority in Wales, sections 43 to 47 below;”.

- (3) In subsection (3) for “sections 43 to 47 below” substitute “—
 - (a) in the case of a precepting authority in England, sections 42A, 42B and 45 to 47 below, or
 - (b) in the case of a precepting authority in Wales, sections 43 to 47 below.”

(4) After subsection (5) insert—

“(5A) No such precept may be issued by a precepting authority in England to a billing authority before the earlier of the following—

- (a) the earliest date on which, for the financial year for which the precept is issued, each of the periods prescribed for the purposes of item T in section 31B(1) above, item T in section 42B(1) below and item TP in section 45(3) below has expired;

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- (b) the earliest date on which, for that year, each billing authority has notified its calculations for the purposes of those items to the precepting authority.”
 - (5) In subsection (6) after the first “authority” insert “in Wales”.
 - (6) In subsection (8) after “subsection” insert “(5A),”.
 - (7) In subsection (9)—
 - (a) in paragraph (a)—
 - (i) for “(2)(a)” substitute “(2)(a)(i)”, and
 - (ii) for “43 to 47” substitute “sections 42A, 42B and 45 to 47”,
 - (b) in paragraph (b)—
 - (i) for “(3)” substitute “(3)(a)”, and
 - (ii) for “43 to 47” substitute “sections 42A, 42B and 45 to 47”,
 - (c) in paragraph (c)—
 - (i) for “(6)” substitute “(5A)”, and
 - (ii) for “44(1)” substitute “42B(1)”, and
 - (d) in paragraph (d) for “(6)” substitute “(5A)”.
- 18 (1) Section 41 (precepts by local precepting authorities) is amended as follows.
- (2) In subsection (2) for the words from “by the precepting authority” to the end substitute “—
 - (a) in the case of a precepting authority in England, by that authority under section 49A below as its council tax requirement for the year, and
 - (b) in the case of a precepting authority in Wales, by that authority under section 50 below as its budget requirement for the year.”
 - (3) After that subsection insert—

“(2A) The Secretary of State may by regulations make provision that a billing authority in England making calculations in accordance with section 31A above (originally or by way of substitute) may anticipate a precept under this section; and the regulations may include provision as to—

 - (a) the amounts which may be anticipated by billing authorities in pursuance of the regulations;
 - (b) the sums (if any) to be paid by such authorities in respect of amounts anticipated by them; and
 - (c) the sums (if any) to be paid by such authorities in respect of amounts not anticipated by them.”
 - (4) In subsection (3)—
 - (a) for “Secretary of State” substitute “Welsh Ministers”, and
 - (b) after “billing authority” insert “in Wales”.
- 19 In section 42(1)(b) (substituted precepts) after “49,” insert “49A,”.
- 20 (1) Section 43 (calculation of budget requirement by major precepting authority) is amended as follows.
- (2) In the heading at the end insert “by authorities in Wales”.

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- (3) In subsection (1) after “major precepting authority” insert “in Wales”.
 - (4) In subsection (2)(a) omit the words from “, other than” to “1988 Act”.
 - (5) In subsection (3)(a)—
 - (a) at the end of sub-paragraph (i) insert “or”, and
 - (b) omit sub-paragraph (iii).
 - (6) Omit subsection (5).
 - (7) For subsections (6A) to (6D) substitute—
 - “(6A) In this section and section 44 below “police grant”, in relation to a major precepting authority and a financial year, means the total amount of grant payable to the authority in accordance with the police grant report for that year.
 - (6B) In subsection (6A) above “police grant report” means a police grant report approved by a resolution of the House of Commons pursuant to section 46 of the Police Act 1996.”
 - (8) In subsection (7)—
 - (a) for “Secretary of State” substitute “Welsh Ministers”, and
 - (b) in paragraph (b) for the words from “subsections” to “them” substitute “subsection (6)”.
- 21 (1) Section 44 (calculation of basic amount of tax by major precepting authority) is amended as follows.
- (2) In the heading at the end insert “by authorities in Wales”.
 - (3) In subsection (1) after “major precepting authority” insert “in Wales”.
 - (4) Omit subsection (3).
 - (5) In subsection (4) omit “or subsection (3) above”.
 - (6) In each of subsections (4) and (5) for “Secretary of State” substitute “Welsh Ministers”.
- 22 In section 45(2) (additional calculation where special items relate to part only of area)-
- (a) in the definition of item B after “under” insert “section 42B(1) above or”, and
 - (b) in the definition of item T after “item T” insert “in section 42B(1) above or”.
- 23 In section 46(1) (special item for the purposes of section 34) after “under” insert “section 42A(2) above or”.
- 24 In section 47(1) (calculation of tax for different valuation bands) in the definition of “item A” after the first “under” insert “section 42B(1) above or”.
- 25 (1) Section 48 (calculation of amount payable by each billing authority) is amended as follows.
- (2) In subsection (1A) in the definition of item T for “33(1)” substitute “31B(1)”.

- (3) In subsection (2)—
- (a) for “44(1) or” substitute “42B(1) or (as the case may be) 44(1) above or under section”, and
 - (b) in the definition of item T after the second “in” insert “section 31B(1) or (as the case may be)”.
- (4) In subsection (3) for “44(1) or” substitute “42B(1) or 44(1) above or under section”.
- 26 (1) Section 49 (substitute calculations) is amended as follows.
- (2) In subsection (1) before paragraph (a) insert—
- “(za) sections 42A, 42B and 45 to 48 above (originally or by way of substitute),”.
- (3) In subsection (1A) before paragraph (a) insert—
- “(za) in a case falling within paragraph (za), the provisions specified in that paragraph,”.
- (4) In subsection (2)—
- (a) before paragraph (a) insert—
 - “(za) in the case of a major precepting authority in England other than the Greater London Authority, the amount under section 42A(4) above, or any amount calculated under section 42B(1) or 45(2) or (3) above as the basic amount of council tax applicable to any dwelling, would exceed that so calculated in the previous calculations; or”.
 - (b) in paragraph (a) for “other than the Greater London Authority” substitute “in Wales”,
 - (c) in paragraph (aa)(i) for “budget” substitute “council tax”, and
 - (d) in paragraph (b) for “subsection (3) or (3A) below” substitute “whichever of subsections (2A), (3) and (3A) below is applicable to it”.
- (5) After that subsection insert—
- “(2A) In making substitute calculations under section 42B(1) or 45(3) above, an authority in England other than the Greater London Authority must use any amount determined in the previous calculations for item T in section 42B(1) above or item TP in section 45(3) above.”
- (6) In subsection (3) for “the authority” substitute “an authority in Wales”.
- (7) In subsection (3A)—
- (a) for “authority” substitute “Greater London Authority”, and
 - (b) omit “P1 or” and “item P2 or”.
- (8) Omit subsections (4A) to (4C).
- (9) Before subsection (5) insert—
- “(4D) Subsections (2) and (2A) above shall not apply if the previous calculations have been quashed because of a failure to comply with sections 42A, 42B and 45 to 48 above in making the calculations.”
- 27 (1) Section 50 (calculation of budget requirement by major precepting authorities) is amended as follows.

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- (2) In the heading at the end insert “by authorities in Wales”.
- (3) In subsection (1) after “local precepting authority” insert “in Wales”.
- 28 In section 65(4)(a) (duty to consult ratepayers: timing) after “under” insert “section 31A above or”.
- 29 In section 66(2)(c) (matters that may not be questioned except by an application for judicial review)—
 - (a) for “32” substitute “31A”, and
 - (b) for “43” substitute “42A”.
- 30 (1) Section 67 (functions to be discharged only by authority) is amended as follows.
 - (2) In subsection (2)(b)—
 - (a) for “32” substitute “31A”, and
 - (b) for “43” substitute “42A”.
 - (3) In subsection (2A)—
 - (a) before paragraph (a) insert—
 - “(za) the determination of an amount for item T in section 31B(1) above;”, and
 - (b) after paragraph (b) insert—
 - “(ba) the determination of an amount for item T in section 42B(1) above;”.
 - (4) In subsection (3) for “(2)(c)” substitute “(2)(ba) or (c)”.
- 31 In section 69 (interpretation of Part 1) omit subsection (2A).

Environment Act 1995 (c. 25)

- 32 In section 71(6) of the Environment Act 1995 (National Park authorities to be levying bodies) for the words from “32 or 43” to the end substitute “31A or 42A (calculation of council tax requirement by authorities in England) or section 32 or 42 (calculation of budget requirement by authorities in Wales) of the Local Government Finance Act 1992.”

Police Act 1996 (c. 16)

- 33 In section 41(1) of the Police Act 1996 (directions as to minimum budget) for the words from “budget requirement” to “Act 1992)” substitute “council tax requirement (under section 42A of the Local Government Finance Act 1992) or budget requirement (under section 43 of that Act) for any financial year”.

Greater London Authority Act 1999 (c. 29)

- 34 The Greater London Authority Act 1999 is amended as follows.
- 35 In section 87 (procedure for determining the budget requirement) for “budget” in each place (including the heading) substitute “council tax”.
- 36 (1) Section 95 (minimum budget for Metropolitan Police Authority) is amended as follows.

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- (2) In each of the following provisions for “budget” substitute “council tax”—
- (a) subsection (1),
 - (b) subsection (2),
 - (c) subsection (5)(a), and
 - (d) subsection (7)(b) (in both places).
- (3) In subsection (8) omit “P1 or” and “item P2 or”.
- (4) Omit subsections (9) to (11).
- 37 In section 97 (emergencies and disasters) in both of the following provisions for “budget” substitute “council tax”—
- (a) subsection (1)(b), and
 - (b) subsection (2)(b).
- 38 In section 99—
- (a) at the appropriate place insert ““BID levy” has the same meaning as in Part 4 of the Local Government Act 2003;”,
 - (b) in each of the definitions of “component budget requirement” and “consolidated budget requirement” for “budget” substitute “council tax”, and
 - (c) omit the definitions of “police grant” and “relevant special grant”.
- 39 In section 102(2) (distribution of grants between authority and functional bodies)—
- (a) omit paragraph (c), and
 - (b) at the end of paragraph (g) (but not as part of that paragraph) insert “and which are credited to a revenue account for the year in accordance with proper practices.”
- 40 In Schedule 6 (procedure for determining the Authority’s consolidated budget requirement) in each of the following provisions for “budget” in each place substitute “council tax”—
- (a) the Schedule heading,
 - (b) paragraph 1(2)(a) and (3)(a) and (b),
 - (c) paragraph 5A(1), (2)(a), (3) to (5), (6)(b), (7) to (9) and (12) (but not in “the draft component budget for the body”),
 - (d) paragraph 7(2) to (4), and
 - (e) paragraph 8A(1), (2)(a), (3) to (5), (6)(b), (7), (8) and (10) (but not in “the final draft budget”).
- 41 In Schedule 7 (procedure for making of substitute calculations by the Authority) in each of following provisions for “budget” substitute “council tax”—
- (a) paragraph 4A(1), (2)(a), (3), (5) to (9) and (11)(c) (but not in “the first draft component budget for the body”), and
 - (b) paragraph 7A(1), (2)(a), (3), (5) to (9) and (11).

Local Government Act 2003 (c. 26)

- 42 The Local Government Act 2003 is amended as follows.
- 43 In section 25(1) (budget calculation: report on robustness of estimates etc) for “32” substitute “31A, 32, 42A”.

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- 44 In section 26(1) (minimum reserves)—
- (a) in paragraph (a)—
 - (i) after “section” insert “31A or”, and
 - (ii) after the second “of” insert “council tax or”, and
 - (b) in paragraph (b) after “section” insert “42A or”.
- 45 In section 27(1) (budget calculation: report on inadequacy of controlled reserve) for “32” substitute “31A, 32, 42A”.
- 46 (1) Section 28 (budget monitoring: general) is amended as follows.
- (2) In subsection (1) for “32” substitute “31A, 32, 42A”.
 - (3) In subsection (4)—
 - (a) for “32(4)” substitute “31A(4), 32(4), 42A(4)”, and
 - (b) before “budget” insert “council tax or”.

London Local Authorities Act 2004 (2004 c. i)

- 47 In section 23 of the London Local Authorities Act 2004 (Greater London Magistrates’ Courts Authority) for “33” substitute “31B”.

Local Government and Public Involvement in Health Act 2007 (c. 28)

- 48 The Local Government and Public Involvement in Health Act 2007 is amended as follows.
- 49 In section 24(1)(d) (authorities dissolved by orders: control of reserves) for “32(3) or 43(3)” substitute “31A(3) or 42A(3)”.
- 50 In section 25(1)(a) (directions: further provisions about reserves) for “32(3) or 43(3)” substitute “31A(3) or 42A(3)”.
- 51 (1) Section 28 (contraventions of direction) is amended as follows.
- (2) In subsection (5) for “32(3)” substitute “31A(3)”.
 - (3) In subsection (6) for “43(3)” substitute “42A(3)”.

Police Reform and Social Responsibility Act 2011 (c. 13)

- 52 The Police Reform and Social Responsibility Act 2011 is amended as follows.
- 53 In section 18(7)(f) (function of calculating budget requirement may not be delegated by police and crime commissioner)—
- (a) after “calculating a” insert “council tax requirement or a”, and
 - (b) after “section” insert “42A or”.
- 54 In section 22(2) (minimum budget for police and crime commissioner: amendments to section 41(1) of the Police Act 1996) for paragraph (c) substitute—
- “(c) for “its” substitute “the commissioner’s”.”