
STATUTORY INSTRUMENTS

1991 No. 241

The Local Government Finance (Miscellaneous Provisions) (England) Order 1991

Community charges: creation of new parish

3.—(1) This article applies where a boundary order provides for the creation of a parish on the first day of the chargeable financial year beginning on 1st April 1991 or any later year.

(2) In a case to which this article applies, section 37 (power to anticipate precept) of the Act shall have effect—

- (a) in relation to the new parish, the prospective charging authority and the relevant year; and
- (b) as respects the period beginning on the day these Regulations come into force or, if later, the day after that on which the relevant boundary order is made and ending immediately before the day on which the new parish is created,

with the omission of subsections (1) and (2) and with the substitution for subsection (3) of the following subsection—

“(3) In setting an amount or amounts for the financial year under section 32 above the charging authority shall include among the items listed in section 32(4) above an amount equal to that specified, in relation to a parish which is a new parish for the purposes of the Local Government Finance (Miscellaneous Provisions) (England) Order 1991, in the order which creates that parish: and in such a case, section 32(4) shall be read accordingly.”

(3) In such a case as is mentioned in paragraph (2) and in relation to the new parish—

- (a) references in section 38 (anticipated precepts: supplementary) of the Act to subsection (3) of section 37 shall be construed as references to the subsection substituted as so mentioned; and
- (b) references in section 38(2) of the Act to an amount equal to that payable under a precept shall be construed as references to an amount equal to that specified in relation to the parish in question in the relevant boundary order.

(4) In relation to an amount included among items listed in section 32(4) of the Act by virtue of paragraph (2) above, section 33 of the Act shall have effect as if—

- (a) the item were applicable to the area of the relevant parish; and
- (b) the area of the prospective charging authority included the area of the relevant parish.