
STATUTORY INSTRUMENTS

1991 No. 241

**COMMUNITY CHARGES,
ENGLAND AND WALES
LOCAL GOVERNMENT, ENGLAND AND WALES**

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

<i>Made</i>	- - - -	<i>15th February 1991</i>
<i>Laid before Parliament</i>		<i>15th February 1991</i>
<i>Coming into force</i>	- -	<i>18th February 1991</i>

The Secretary of State for the Environment, in exercise of the powers conferred on him by sections 143(1) and 147(1) of the Local Government Finance Act 1988(1), and of all other powers enabling him in that behalf, hereby makes the following Order:

Citation, commencement and extent

1.—(1) This Order may be cited as the Local Government Finance (Miscellaneous Provisions) (England) Order 1991 and shall come into force on 18th February 1991.

(2) This order extends only to England.

Interpretation

2. In this Order—

“the Act” means the Local Government Finance Act 1988;

“boundary order” means an order made under Part IV of the Local Government Act 1972(2);

“new parish” means a parish created as mentioned in article 3(1);

“prospective charging authority”—

(a) in relation to a new parish, means the charging authority within whose area the parish will be situated; and

(1) 1988 c. 41.
(2) 1972 c. 70.

(b) in relation to a transferred parish, means the charging authority to whose area the parish will be transferred;

“relevant year” means the chargeable financial year in which the new parish is created or the transfer of the transferred parish takes effect, as the case may be; and

“transferred parish” means such a parish as is mentioned in article 4(1).

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.

Precepts: transfer of parish

4.—(1) This article applies where a boundary order provides for the transfer of a parish from the area of one charging authority to the area of another charging authority 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, in relation to the issue by the parish council or chairman of the parish meeting of a transferred parish of a precept for the relevant year, sections 33, 37 and 38 and subsections (1) and (2) of section 69 of the Act shall have effect as if—

- (a) the area of the prospective charging authority included the area of the relevant transferred parish;
- (b) any precept issued by the parish council or chairman of the parish meeting for the year preceding the relevant year had been issued to the prospective charging authority; and

- (c) the appropriate charging authority for the area for the relevant year were the prospective charging authority.

15th February 1991

Michael Heseltine
Secretary of State for the Environment

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

EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes provision consequential upon and supplementary to the Local Government Finance Act 1988. It extends only to England.

The Order applies where an order under Part IV of the Local Government Act 1972 (changes in local government areas in England) creates a new parish or transfers an existing parish with effect from the first day of any financial year commencing with that beginning 1st April 1991.

The Order provides that the prospective charging authority (defined in article 2 of the Order) shall, as respects a new parish, and may, as respects a transferred parish, set its personal community charges before that first day as if the parish had been created or transferred, as the case may be.