

SCHEDULE 3

Regulation 3(4)

PART I

INFORMATION TO BE SUPPLIED WITH COUNCIL TAX DEMAND NOTICES

1. The estimate of the billing authority and of each relevant precepting authority, of its gross expenditure for the relevant year and the preceding year for each class of service administered by the authority, and if the authority concerned administers more than one such class of service, a statement of the aggregate of its gross expenditure for all the classes administered by it.

2. The estimate of each relevant levying body of the aggregate of its gross expenditure for the relevant year and the preceding year for the services administered by it.

3.—(1) A statement—

- (a) of the amount of the precept (if any) issued for the year by each relevant local precepting authority;
- (b) where a precept has been anticipated by the billing authority pursuant to regulations under section 41(3) of the Act, of the amount so anticipated;
- (c) where, by virtue of the Local Government Finance (Miscellaneous Provisions) (England) Order 1993 (1) a billing authority has taken into account an amount specified in an order under Part IV of the Local Government Act 1972, of the amount so specified; and
- (d) of the amount of the levy for the year of each relevant levying body.

(2) Where information is supplied in accordance with any of sub-paragraphs (a) to (c) of paragraph (1), a statement of the amount of the precept, the amount anticipated or the amount specified (as the case may be), expressed as an amount applicable to dwellings listed in valuation band D.

4. A statement, expressed in each case as an aggregate amount and as an amount per head, of—

- (a) the amount calculated by the billing authority and each relevant major precepting authority as the amount of its budget requirement for the relevant year;
- (b) the sums estimated by the billing authority and each relevant major precepting authority to be payable to it for the year by way of—
 - (i) revenue support grant (2) (or, if the amount of such grant falls to be adjusted following the approval by resolution of the House of Commons of an amending report, the amount which would be so payable but for that report);
 - (ii) additional grant (3); and
 - (iii) redistributed non-domestic rates (4);
- (c) the amount calculated for the relevant year by the billing authority and each relevant major precepting authority as the amount of the difference (whether positive or negative) between—
 - (i) the amount of its budget requirement for that year; and

(1) S.I. 1993/22.

(2) See the definition in section 69(1) of the Local Government Finance Act 1992.

(3) See the definition in section 69(1) of the Local Government Finance Act 1992. Section 85(2) of the Local Government Finance Act 1988 is amended by paragraph 16 of Schedule 10 to the Local Government Finance Act 1992.

(4) See the definition in section 69(1) of the Local Government Finance Act 1992. Paragraphs 12 and 15 of Schedule 8 to the Local Government Finance Act 1988 are in Part III of that Act which is substituted by paragraph 7 of Schedule 10 to the Local Government Finance Act 1992.

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- (ii) the amount calculated by it for that year as the amount for item P in section 33(1) or, as the case may be, section 44(1) of the Act;
- (d) where—
 - (i) the billing authority is a special authority (5); and
 - (ii) rules under sub-paragraph (1) of paragraph 4 of Part II of Schedule 8 to the 1988 Act(6) make such provision as is mentioned in sub-paragraph (5A) of that paragraph, the amount to be deducted for the relevant year in accordance with that provision.

5. A statement of the amount calculated by the billing authority and by each relevant major precepting authority as its budget requirement for the preceding year, and the amount of the precept or levy for that preceding year of each relevant local precepting authority or relevant levying body (as the case may be).

6. A statement of the extent to which, in the opinion of the billing authority, and of each relevant major precepting authority and relevant levying body, any difference between the amount mentioned in paragraph 3(1)(d) or, as the case may be, paragraph 4(a) and the amount mentioned in paragraph 5 for the authority is attributable to—

- (a) inflation,
- (b) differences in the grants received or expected to be received with respect to the year,
- (c) changes in the quantity of services provided by the authority or body, and
- (d) differences in the income received or expected to be received by way of fees and other charges for its services with respect to the year.

7. A statement of the amount taken into account—

- (a) by the billing authority in making its estimate under section 32(2)(a) of the Act, and
- (b) by a relevant precepting authority which is a county council in making its estimate under section 43(2)(a) of the Act,

for any levy or special levy (as the case may be).

8. A statement of the amount estimated by the billing authority and by each relevant major precepting authority as the amount equal to the aggregate of its liabilities immediately before the first day of the year preceding the relevant year, in respect of loans to or borrowing (or money borrowed) by the authority.

9. A general indication—

- (a) of the extent (if any) to which the amount estimated by the billing authority or the major precepting authority, as the case may be, pursuant to paragraph 8 is recoverable from any other billing authority or major precepting authority; and
- (b) of the amount (if any) payable by the billing authority and each relevant major precepting authority to any other billing authority or major precepting authority in connection with any such liability of that other authority as is referred to in that paragraph.

10. The estimate of the billing authority and of each relevant major precepting authority and relevant passenger transport authority of the average number of staff employed or to be employed by it with respect to the relevant year and the year preceding the relevant year (expressed in the case of part-time staff in full-time equivalents and including, in the case of the Common Council, staff employed or to be employed by it in its capacity as a police authority or port health authority) and a general explanation by the authority concerned of the reason for any difference between the two.

(5) See subsection (6) of section 144 of the Local Government Finance Act 1988; subsection (6) was amended by the Local Government Finance Act 1992, Schedule 13, paragraph 81(2):

(6) Paragraph 4 is amended by paragraph 6(1) to (5) of Schedule 10 to the Local Government Finance Act 1992.

11. Where an amount is being recovered under the notice concerned in respect of a penalty but the person to whom the notice is issued has not previously been informed of the ground on which the penalty is imposed, a statement of that ground.

PART II

INFORMATION TO BE SUPPLIED WITH RATE DEMAND NOTICES

1. The information mentioned in paragraphs 1 to 10 of Part I above.

PART III

INTERPRETATION, ETC.

1. For the purposes of paragraphs 1 and 2 of Part I—
 - (a) the gross expenditure of an authority or body in respect of a service for a year is the sum of all items of the authority charged to a revenue account for the year attributable to the service, but does not include allowances for contingencies or contributions to financial reserves; and
 - (b) the classes of service by reference to which estimates of gross expenditure are to be given under paragraph 1 of that Part are as follows—
 - (i) education;
 - (ii) social services;
 - (iii) highways;
 - (iv) police;
 - (v) fire;
 - (vi) planning and economic development;
 - (vii) recreation and tourism;
 - (viii) environmental health;
 - (ix) refuse collection and disposal;
 - (x) housing;
 - (xi) other services.
2. The estimates for the relevant year and, subject to paragraph 3 below, for the preceding year, to be supplied pursuant to paragraphs 1, 2, 6, 7 and 10 of Part I are—
 - (a) as regards the billing authority, estimates made for the purposes of the calculations required by section 32 of the Act,
 - (b) as regards a relevant major precepting authority, estimates made for the purposes of the calculations required by section 43 of the Act,
 - (c) as regards a relevant local precepting authority, estimates made for the purposes of the calculations required by section 50 of the Act, and
 - (d) as regards a relevant levying body or relevant passenger transport authority, estimates made for the purpose of calculating the amount of any levy issued to the billing authority or (as the case may be) to a county council which, as regards the billing authority, is a relevant precepting authority.

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3. Where the relevant year is the financial year beginning on 1st April 1993, the estimates for the preceding year to be supplied pursuant to paragraphs 1, 2, 6 and 7 of Part I are estimates made by the billing authority (as charging authority) at (or as soon as practicable after) the time of, or made for the purposes of, its calculations under section 95(2) or (3) of the 1988 Act, or (as the case may be) supplied by the relevant precepting authority, relevant levying body or relevant passenger transport authority concerned at the time of the issue of or in connection with its precept or levy, being its calculations, or the precept or levy, by reference to which the authority last set an amount under section 32, 34 or 35 of that Act for that preceding year.

4. The precept, anticipated amount and specified amount referred to in paragraphs (a), (b) and (c), respectively of sub-paragraph (1) of paragraph 3 of Part I shall be expressed in accordance with the formula—

$$\frac{S}{TP}$$

where—

S is the amount of the precept or, as the case may be, the amount anticipated or the amount specified; and

TP is the amount of the billing authority's council tax base for the part of the authority's area to which the precept or anticipated or specified amount (as the case may be) relates, as calculated for the relevant year in accordance with regulation 6 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992(7)

5.—(1) For the purposes of paragraphs 4 and 5 of Part I, references to an authority's budget requirement are, subject to paragraph 6 below, references to the amount calculated by the authority under section 32(4) of the Act or, as the case may be, section 43(4) of the Act.

(2) Any requirement in paragraph 4 of Part I to express an amount as an amount per head is a requirement to divide the amount in question by the adjusted resident population of the area of the authority to which the amount relates; and for the purposes of that Part, "adjusted resident population" has the meaning assigned by regulation 6(2).

6. Where the relevant year is the financial year beginning on 1st April 1993, paragraph 5 of Part I shall have effect as if the reference to the budget requirement for the preceding year were a reference—

(a) in the case of a billing authority, to an amount equal to the aggregate of—

- (i) the amount last calculated by the authority (as charging authority) under section 95(4) of the 1988 Act for that preceding year; and
- (ii) the total amount of the precepts last issued to the authority for that preceding year by precepting authorities of the descriptions specified in section 144(2)(g) to (k) of the 1988 Act; and

(b) in the case of a relevant major precepting authority, to an amount equal to the aggregate of the precepts last issued by the authority for that preceding year;

and the reference to that paragraph in paragraph 6 of that Part shall be construed accordingly.

7.—(1) For the purposes of paragraph 8 of Part I—

- (a) references to borrowing by an authority are references to borrowing not only under section 43 of the Local Government and Housing Act 1989(8) but also under any power for the time being available to the authority under any enactment, whenever passed;

(7) S.I. 1992/612, to which there are amendments not relevant to these Regulations.

(8) 1989 c. 42.

- (b) the temporary use by an authority for a purpose other than that of the fund in question of money forming part of such superannuation fund or trust fund as is referred to in paragraph (h) or paragraph (i) of subsection (2) of section 42 of that Act shall be treated as borrowing; but, subject to that, references to borrowing do not include references to the temporary use by an authority of money forming part of a particular fund of the authority for a purpose other than that of the fund; and
- (c) an authority shall be treated—
 - (i) as incurring a liability in respect of a payment at the time when it becomes unconditionally liable to make the payment; and
 - (ii) as discharging a liability in respect of a payment at the time when it makes the actual payment, whether or not it has at that time become unconditionally liable to do so.

(2) In any case in which, under or by virtue of any enactment, all or any of the liabilities of a billing authority or a major precepting authority (“the original authority”) in respect of a loan to or borrowing (or money borrowed) by the authority have become liabilities of another billing authority or major precepting authority (“the current authority”), any reference in paragraph 8 of Part I to a loan to or borrowing (or money borrowed)—

- (a) in relation to the current authority, includes a reference to the loan to or borrowing (or money borrowed) by the original authority; and
- (b) in relation to the original authority, excludes a reference to the loan to or borrowing (or money borrowed) in respect of which the liabilities have become those of the current authority.

8. In Part I—

“relevant levying body” means an appropriate levying body which—

- (a) has issued a levy to the billing authority for the relevant year which was taken into account when the authority made the calculations required by section 32 of the Act, or
- (b) has issued a levy to a county council for the relevant year, which was taken into account when the council made the calculations required by section 43 of the Act;

“relevant passenger transport authority” means a relevant levying body other than the Broads Authority or the National Rivers Authority;

“relevant precepting authority” means a precepting authority which has issued a precept to the billing authority for the relevant year; and “relevant local precepting authority” and “relevant major precepting authority” shall be construed accordingly:

except that in paragraph 1 of that Part, “relevant precepting authority” does not include a parish council, the sub-treasurer of the Inner Temple or the under-treasurer of the Middle Temple where the amount of the precept in question does not exceed £100,000, or the chairman of a parish meeting or charter trustees.

9. The circumstances in which an amount last set is to be treated as set by reference to a levy for the purposes of paragraph 3 above include the setting of the amount by reference to an amount included in a precept, where the amount so included is attributable to a levy.