

SCHEDULE 3

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.

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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.