
STATUTORY INSTRUMENTS

1995 No. 161

**COUNCIL TAX, ENGLAND AND WALES
LOCAL GOVERNMENT, ENGLAND AND WALES**

The Local Government Finance (Miscellaneous Provisions) (England) Order 1995

<i>Made</i>	- - - -	<i>25th January 1995</i>
<i>Laid before Parliament</i>		<i>25th January 1995</i>
<i>Coming into force</i>	- -	<i>15th February 1995</i>

The Secretary of State in exercise of the powers conferred on him by sections 113(1) and 114(1) of the Local Government Finance Act 1992⁽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 1995 and shall come into force on 15th February 1995.

(2) This Order extends only to England.

Interpretation

2. In this Order—

“the Act” means the Local Government Finance Act 1992;

“new parish council” means a parish council created by a section 9 order;

“parish” means the parish for which the new parish council is created;

“prospective billing authority” means the billing authority within whose area the parish will be situated, and “billing authority” has the same meaning as in Part I of the Act;

“relevant year” means the financial year in which the new parish council is created; and

“section 9 order” means an order made under section 9 of the Local Government Act 1972⁽²⁾.

(1) 1992 c. 14.
(2) 1972 c. 70.

New parishes

- 3.—(1) Section 41 of the Act (issue of precepts by local precepting authorities) shall have effect—
- (a) in relation to a new parish council, the prospective billing authority and the relevant year; and
 - (b) as respects the period beginning on the day after that on which the section 9 order is made and ending immediately before the day on which there is issued by the new parish council, or chairman of the parish meeting of the parish, a precept for the relevant year,

with the substitution for subsection (3) of the following subsection—

“(3) In making calculations in accordance with section 32 above (originally or by way of substitute) the billing authority shall take into account for the purposes of its estimate under section 32(2) (a) above an amount equal to that specified, in relation to a new parish council for the purposes of the Local Government Finance (Miscellaneous Provisions) (England) Order 1995, in an order made under section 9 of the Local Government Act 1972(3) which creates that parish council.”;

- (2) In relation to the new parish council, the prospective billing authority and the relevant year,—
 - (a) section 32 of the Act (calculation of budget requirement by billing authorities) shall have effect with the omission of subsection 6;
 - (b) section 41(4) of the Act shall have effect with the substitution for the words “March in the financial year preceding that for which it is issued” the words “October in the financial year for which it is issued”; and
 - (c) the reference in section 54(4) of the Act (power to designate authorities) to a precept anticipated by a billing authority in pursuance of regulations under section 41 of the Act shall be construed as a reference to the amount specified in relation to the new parish council in question in the relevant section 9 order.
- (3) In relation to an amount taken into account for the purposes of section 32(2)(a) of the Act by virtue of paragraph (2) above, Chapter III of Part I of the Act shall have effect as if—
 - (a) the amount were an item mentioned in section 35(1) of that Act which related to the area of the relevant parish; and
 - (b) the area of the prospective billing authority included the area of the relevant parish.
- (4) The new parish council, or chairman of the parish meeting of the parish, shall make the calculations required by section 50 of the Act (calculation of budget requirement by local precepting authorities) for the relevant year so as to secure that the amount calculated as its budget requirement for that year does not exceed the amount specified in relation to the new parish council in the relevant section 9 order.

Signed by authority of the Secretary of State

25th January 1995

David Curry
Minister of State,
Department of the Environment

EXPLANATORY NOTE

(This note is not part of the Order)

Section 9 of the Local Government Act 1972 makes provision for a new parish council to be established for a parish by an order made by the district council of the area in which the parish is situated.

This Order makes transitional provisions in relation to the sections 32, 41 and 54 of the Local Government Finance Act 1992. The sections provide for the calculation of budget requirements by billing authorities, the issue of precepts by local precepting authorities and the power for the Secretary of State to designate authorities. This Order enables there to be taken into account in the calculation of a billing authority's budget requirement for the purposes of sections 32(2) and 54(1), instead of the amount of a precept issued by the new parish council or the chairman of the parish meeting, or an amount anticipated in respect of that precept, an amount specified in the section 9 order. The Order also extends the period for the new parish council to issue its precept to October in the financial year in which the parish is created.