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## STATUTORY INSTRUMENTS

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# 2012 No. 444

## The Local Authorities (Conduct of Referendums) (Council Tax Increases) (England) Regulations 2012

### Citation and commencement

1. These Regulations may be cited as the Local Authorities (Conduct of Referendums) (Council Tax Increases) (England) Regulations 2012 and come into force on the day after the day on which they are made.

### Interpretation

2.—(1) In these Regulations—

“the 1972 Act” means the Local Government Act 1972 <sup>M1</sup>;

“the 1983 Act” means the Representation of the People Act 1983 <sup>M2</sup>;

“the 1985 Act” means the Representation of the People Act 1985 <sup>M3</sup>;

“the 1988 Act” means the Local Government Finance Act 1988 <sup>M4</sup>;

“the 1992 Act” means the Local Government Finance Act 1992 <sup>M5</sup>;

“the 2000 Act” means the Local Government Act 2000 <sup>M6</sup>;

“the 2008 Regulations” means the Local Government (Structural Changes) (Finance) Regulations 2008 <sup>M7</sup>;

“the 2011 Act” means the Police Reform and Social Responsibility Act 2011 <sup>M8</sup>;

“the Representation of the People Regulations” means the Representation of the People (England and Wales) Regulations 2001 <sup>M9</sup>;

“the Combination of Polls Regulations” means the Representation of the People (Combination of Polls)(England and Wales) Regulations 2004 <sup>M10</sup>;

“the Local Government Finance Act Referendums Rules” means the rules set out in Schedule 3;

“the Local Government Finance Act Referendums (Combination of Polls) Rules” means the rules set out in Schedule 5;

“authority” means an authority of the kind mentioned in section 52ZA(1);

“campaign organiser” means the individual or body by whom, or on whose behalf, referendum expenses are incurred (including expenses treated as incurred) in connection with a referendum campaign;

“chief counting officer” means the person appointed under regulation 16;

[<sup>F1</sup>“combined authority mayoral election” means an election of a mayor for a combined authority under Part 6 of the Local Democracy, Economic Development and Construction Act 2009;]

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“counting observer” means a person appointed by a counting officer under rule 18(2) of the Local Government Finance Act Referendums Rules or rule 18(1) of the Local Government Finance Act Referendums (Combination of Polls) Rules (as the case may be);

“counting officer” means a person referred to in regulation 15;

“European Parliamentary election” and “European Parliamentary general election” must be construed in accordance with section 27(1) of the 1985 Act<sup>M11</sup>;

“Local Government Act referendum” means a referendum held under section 9M (cases in which change is subject to approval in a referendum etc) of the 2000 Act, or by virtue of regulations or an order made under any provision of Part 1A (arrangements with respect to local authority governance in England) of that Act;

“local government election” must be construed in accordance with section 203(1) of the 1983 Act;

“notification date” means the date on which the notice required to be published by regulation 4, 5 or 6 (as the case may be) is published;

“police and crime commissioner” means an individual elected as a police and crime commissioner by relevant electors within the police area in accordance with provisions made by or under Chapter 6 of Part 1 of the 2011 Act;

“police area” must be construed in accordance with section 102 of the 2011 Act;

“police and crime commissioner election” must be construed in accordance with provision made by or under section 50 or 51 of the 2011 Act;

“polling observer” means a person appointed by a counting officer under rule 18(1) of the Local Government Finance Act Referendums Rules or rule 19(1) of the Local Government Finance Act Referendums (Combination of Polls) Rules (as the case may be);

“referendum” means a referendum held under section 52ZG or section 52ZN (arrangements for referendum);

“referendum expenses limit” has the meaning given by regulation 12;

“referendum period”, in relation to a referendum, means the period beginning with the notification date and ending on the date of the referendum;

“relevant billing authority” means the billing authority required to make arrangements to hold the referendum by virtue of section 52ZG or 52ZN of the 1992 Act;

“relevant election or referendum” means one or more of the following—

(a) another referendum;

(b) a Parliamentary election;

(c) a European Parliamentary election;

(d) a local government election;

(e) a mayoral election;

[<sup>F2</sup>(ea) a combined authority mayoral election;]

(f) a Local Government Act referendum;

(g) a police and crime commissioner election, the poll at which is taken together with the poll at the referendum;

“relevant financial year” has the meaning given in regulation 4, 5 or 6 (as the case may be);

“special item” has the meaning given in section 89(2) of the Greater London Authority Act 1999<sup>M12</sup>;

“voting area” means the area in which a referendum is held.

(2) For the purposes of these Regulations—

- (a) a billing authority's relevant basic amount of council tax for a financial year is not approved if it is not approved by a majority of persons voting in the referendum;
- (b) a precepting authority's relevant basic amount of council tax for a financial year is not approved if—
  - (i) in a case where one referendum is held in respect of a precepting authority's relevant basic amount of council tax for a financial year, that amount is not approved by a majority of persons voting in the referendum, or
  - (ii) in a case where two or more referendums are held in respect of that amount, that amount is not approved by a majority of persons voting in all of those referendums taken together.

(3) Any reference in the following provisions of these Regulations to the authority in respect of which a referendum is held is to the authority which calculated a relevant basic amount of council tax requiring a referendum to be held under section 52ZG or 52ZN.

(4) Any reference in the following provisions of these Regulations to a section followed by a number is, unless the context otherwise requires, a reference to the section of the 1992 Act that bears that number.

- F1** Words in reg. 2(1) inserted (31.1.2017) by [The Combined Authorities \(Mayoral Elections\) Order 2017 \(S.I. 2017/67\)](#), art. 1, **Sch. 4 para. 7(2)(a)**
- F2** Words in reg. 2(1) inserted (31.1.2017) by [The Combined Authorities \(Mayoral Elections\) Order 2017 \(S.I. 2017/67\)](#), art. 1, **Sch. 4 para. 7(2)(b)**

#### Marginal Citations

- M1** 1972 c. 70.
- M2** 1983 c. 2.
- M3** 1985 c. 50.
- M4** 1988 c.41.
- M5** 1992 c.14.
- M6** 2000 c. 22.
- M7** S.I. 2008/3022.
- M8** 2011 c. 13.
- M9** S.I. 2001/341; amended by SI 2001/1700, 2002/1871, 2004/226, 2006/752 and 2006/2910.
- M10** S.I. 2004/294; amended by SI 2006/3278
- M11** 1985 c.50; the definitions were amended by section 3 of the [European Communities \(Amendment\) Act 1986 \(c. 58\)](#) in consequence of the European Assembly being renamed the European Parliament.
- M12** 1999 c.29. Section 89(2) was amended by Article 2 and paragraphs 1 and 6 of SI 2000/1435.

#### Question to be asked in a referendum

3.—(1) The question to be asked in the referendum is to be in the form set out in Schedule 1.

(2) Where—

- (a) a referendum is held in relation to the Greater London Authority's relevant basic amount of council tax for a financial year; and
- (b) the special item does not apply to the relevant billing authority's area,

references to an authority's relevant basic amount of council tax in Schedule 1 are to be interpreted as references to the authority's unadjusted relevant basic amount of council tax <sup>M13</sup>.

(3) Where—

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- (a) a referendum is held in relation to the Greater London Authority's relevant basic amount of council tax for a financial year; and
  - (b) the special item applies to the relevant billing authority's area,
- references to an authority's relevant basic amount of council tax in Schedule 1 are to be interpreted as references to the authority's adjusted relevant basic amount of council tax<sup>M14</sup>.

#### Marginal Citations

- M13** See section 52ZX(4)(a) of the Local Government Finance Act 1992 for the meaning of “unadjusted relevant basic amount of council tax”. Section 52ZX was inserted into the Local Government Finance Act 1992 by Schedule 5 to the [Localism Act 2011 \(c. 20\)](#).
- M14** See section 52ZX(4)(b) of the Local Government Finance Act 1992 for the meaning of “adjusted relevant basic amount of council tax”. Section 52ZX was inserted into the Local Government Finance Act 1992 by Schedule 5 to the [Localism Act 2011 \(c. 20\)](#).

#### Publicity and other information to be provided in connection with referendums by billing authorities

4.—(1) This regulation applies where a billing authority has determined that its relevant basic amount of council tax for a financial year (the relevant financial year) is excessive under section 52ZB(1).

(2) Where this regulation applies, the authority must, as soon as is reasonably practicable, and not fewer than 28 days before the date on which the referendum will be held in accordance with sub-paragraph (b) below, publish in such a manner as it considers likely to bring to the attention of persons who live in the authority's area, a notice which contains a statement—

- (a) that a referendum is required to be held on the authority's council tax increase for the relevant financial year in accordance with Chapter 4ZA of Part 1 of the Local Government Finance Act 1992;
- (b) of the date on which the referendum will be held;
- (c) of the question to be asked in the referendum;
- (d) that the referendum will be conducted in accordance with procedures similar to those used at local government elections;
- (e) of the referendum expenses limit that will apply in relation to the referendum and the number of local government electors by reference to which that limit has been calculated;
- (f) of the authority's relevant basic amount of council tax for the relevant financial year;
- (g) of the authority's relevant basic amount of council tax for the financial year preceding the relevant financial year;
- (h) of the percentage change in the authority's relevant basic amount of council tax from the preceding year to the relevant financial year expressed to one decimal place;
- (i) of what the amount calculated by the authority as its relevant basic amount of council tax for the relevant financial year would be if the authority's relevant basic amount of council tax is not approved;
- (j) of what the percentage change in the authority's relevant basic amount of council tax from the preceding year to the relevant financial year expressed to one decimal place would be if the authority's relevant basic amount of council tax is not approved;
- (k) that, not fewer than 28 days before the date on which the referendum will be held, the authority will publish a statement containing the matters referred to in regulation 7(1);

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- (l) of the procedures for obtaining a copy of the statement referred to in sub-paragraph (k).
- <sup>F3</sup>(3) .....
- <sup>F3</sup>(4) .....
- (5) The notice published under paragraph (2) may also include—
  - (a) any other factual information relating to the authority's council tax or the referendum so far as it is presented fairly, or
  - (b) details of the procedures for obtaining such other factual information.

<p><b>F3</b> <a href="#">Reg. 4(3)(4)</a> omitted (10.3.2014) by virtue of <a href="#">The Local Authorities (Conduct of Referendums) (Council Tax Increases) (England) (Amendment) Regulations 2014 (S.I. 2014/231)</a>, regs. 1(1), <b>2(a)</b></p>
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**Publicity and other information to be provided in connection with referendums by precepting authorities other than the Greater London Authority**

5.—(1) This regulation applies where a precepting authority, other than the Greater London Authority, has determined that its relevant basic amount of council tax for a financial year (the relevant financial year) is excessive under section 52ZB(3) or (5).

(2) Where this regulation applies, the authority must, as soon as is reasonably practicable, and not fewer than 28 days before the date on which the referendum will be held in accordance with sub-paragraph (c) below, publish in such a manner as it considers likely to bring to the attention of persons who live in the authority's area, a notice which contains a statement—

- (a) that a referendum is required to be held on the authority's council tax increase for the relevant financial year in accordance with Chapter 4ZA of Part 1 of the Local Government Finance Act 1992;
- (b) that arrangements to hold the referendum will be made by relevant billing authorities which are to be specified in the notice;
- (c) of the date on which the referendum will be held;
- (d) of the question to be asked in the referendum;
- (e) that the referendum will be conducted in accordance with procedures similar to those used at local government elections;
- (f) of the referendum expenses limit that will apply in relation to the referendum and the number of local government electors by reference to which that limit has been calculated;
- (g) of the authority's relevant basic amount of council tax for the relevant financial year;
- (h) of the authority's relevant basic amount of council tax for the financial year preceding the relevant financial year;
- (i) of the percentage change in the authority's relevant basic amount of council tax from the preceding financial year to the relevant financial year expressed to one decimal place;
- (j) of what the amount calculated by the authority as its relevant basic amount of council tax for the relevant financial year would be if the authority's relevant basic amount of council tax is not approved;
- (k) of what the percentage change in the authority's relevant basic amount of council tax from the preceding year to the relevant financial year expressed to one decimal place would be if the authority's relevant basic amount of council tax is not approved;
- (l) that, not fewer than 28 days before the date on which the referendum will be held, the authority will publish a statement containing the matters referred to in regulation 7(2) or (4) (as the case may be);

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- (m) of the procedures for obtaining a copy of the statement referred to in sub-paragraph (l) .
- <sup>F4</sup>(3) .....
- <sup>F4</sup>(4) .....
- (5) The notice published under paragraph (2) may also include—
  - (a) any other factual information relating to the authority's council tax or the referendum so far as it is presented fairly, or
  - (b) details of the procedures for obtaining such other factual information.

**F4** [Reg. 5\(3\)\(4\)](#) omitted (10.3.2014) by virtue of [The Local Authorities \(Conduct of Referendums\) \(Council Tax Increases\) \(England\) \(Amendment\) Regulations 2014 \(S.I. 2014/231\)](#), regs. 1(1), **2(b)**

**Publicity and other information to be provided in connection with referendums by the Greater London Authority**

6.—(1) This paragraph applies where the Greater London Authority has determined under section 52ZB(3) that—

- (a) its adjusted relevant basic amount of council tax for a financial year (the relevant financial year) is excessive; and
- (b) its unadjusted relevant basic amount of council tax for the relevant financial year is not excessive.

(2) Where paragraph (1) applies, the authority must, as soon as is reasonably practicable, and not fewer than 28 days before the date on which the referendums will be held in accordance with sub-paragraph (d), publish in such a manner as it considers likely to bring to the attention of persons who live in the authority's area, a notice which contains a statement —

- (a) that referendums are required to be held on the authority's council tax increase for the relevant financial year in accordance with Chapter 4ZA of Part 1 of the Local Government Finance Act 1992;
- (b) that arrangements to hold the referendums will be made by relevant billing authorities which are to be specified in the notice.
- (c) that a referendum will not be held in the area of the Greater London Authority to which the special item does not apply and an explanation as to why this is the case;
- (d) of the date on which the referendums will be held;
- (e) of the question to be asked in the referendums;
- (f) that the referendums will be conducted in accordance with procedures similar to those used at local government elections;
- (g) of the referendum expenses limit that will apply in relation to the referendums and the number of local government electors by reference to which that limit has been calculated;
- (h) of the authority's adjusted relevant basic amount of council tax for the relevant financial year;
- (i) of the authority's adjusted relevant basic amount of council tax for the financial year preceding the relevant financial year;
- (j) of the percentage change in the authority's adjusted relevant basic amount of council tax from the preceding year to the relevant financial year expressed to one decimal place;
- (k) of what the amount calculated by the authority as its adjusted relevant basic amount of council tax for the relevant financial year would be if the authority's relevant basic amount of council tax is not approved;

- (l) of what the percentage change in the authority's adjusted relevant basic amount of council tax from the preceding year to the relevant financial year expressed to one decimal place would be if the authority's relevant basic amount of council tax is not approved;
- (m) that, not fewer than 28 days before the date on which the referendum will be held, the authority will publish a statement containing the matters referred to in regulation 7(3);
- (n) of the procedures for obtaining a copy of the statement referred to in sub-paragraph (m).

(3) This paragraph applies where the Greater London Authority has determined that its unadjusted relevant basic amount of council tax for a financial year (the relevant financial year) is excessive (whether or not it has also determined that its adjusted relevant basic amount of council tax for the relevant financial year is excessive) under section 52ZB(3).

(4) Where paragraph (3) applies, the authority must, as soon as is reasonably practicable, and not fewer than 28 days before the date on which the referendum will be held in accordance with sub-paragraph (c) below, publish in such a manner as it considers likely to bring to the attention of persons who live in the authority's area, a notice which contains a statement—

- (a) that referendums are required to be held on the authority's council tax increase for the relevant financial year in accordance with Chapter 4ZA of Part 1 of the Local Government Finance Act 1992;
- (b) that arrangements to hold the referendums will be made by relevant billing authorities which are to be specified in the notice;
- (c) of the date on which the referendums will be held;
- (d) of the question to be asked in a referendum where the special item applies to the relevant billing authority's area;
- (e) of the question to be asked in a referendum where the special item does not apply to the relevant billing authority's area.
- (f) that the referendums will be conducted in accordance with procedures similar to those used at local government elections;
- (g) of the referendum expenses limit that will apply in relation to the referendums and the number of local government electors by reference to which that limit has been calculated;
- (h) of the authority's adjusted relevant basic amount of council tax for the relevant financial year;
- (i) of the authority's adjusted relevant basic amount of council tax for the financial year preceding the relevant financial year;
- (j) of the percentage change in the authority's adjusted relevant basic amount of council tax from the preceding year to the relevant financial year expressed to one decimal place;
- (k) of what the amount calculated by the authority as its adjusted relevant basic amount of council tax for the relevant financial year would be if the authority's relevant basic amount of council tax is not approved;
- (l) of what the percentage change in the authority's adjusted relevant basic amount of council tax from the preceding financial year to the relevant financial year expressed to one decimal place would be if the authority's relevant basic amount of council tax is not approved;
- (m) of the authority's unadjusted relevant basic amount of council tax for the financial year preceding the relevant financial year;
- (n) of the percentage change in the authority's unadjusted relevant basic amount of council tax from the preceding financial year to the relevant financial year expressed to one decimal place;

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- (o) of what the amount calculated by the authority as its unadjusted relevant basic amount of council tax for the relevant financial year would be if the authority's relevant basic amount of council tax is not approved;
  - (p) of what the percentage change in the authority's unadjusted relevant basic amount of council tax from the preceding financial year to the relevant financial year expressed to one decimal place would be if the authority's relevant basic amount of council tax is not approved;
  - (q) that, not fewer than 28 days before the date on which the referendum will be held, the authority will publish a statement containing the matters referred to in regulation 7(3);
  - (r) of the procedures for obtaining a copy of the statement referred to in sub-paragraph (q).
- (5) The notice published under paragraph (4) must include an explanation of the areas to which the different amounts stated in sub-paragraphs (h) to (p) of paragraph (4) relate.
- <sup>F5</sup>(6) .....
- <sup>F5</sup>(7) .....
- (8) The notice published under paragraph (2) or (4), may also include—
    - (a) any other factual information relating to the authority's council tax or the referendum so far as it is presented fairly, or
    - (b) details of the procedures for obtaining such other factual information.

**F5** Reg. 6(6)(7) omitted (10.3.2014) by virtue of [The Local Authorities \(Conduct of Referendums\) \(Council Tax Increases\) \(England\) \(Amendment\) Regulations 2014 \(S.I. 2014/231\)](#), regs. 1(1), 2(c)

**Further information to be provided in connection with a referendum**

- 7.—(1) As soon as is reasonably practicable after a billing authority has determined that its relevant basic amount of council tax for a financial year is excessive, and not fewer than 28 days before the date on which the referendum will be held, the authority must publish a statement—
- (a) of the amount which, in relation to the relevant financial year, and each category of dwellings in the authority's area, has been calculated (or last calculated) by the authority in accordance with sections 31A, 31B and 34 to 36 but as if section 31A did not require it or permit it to take into account the amount of any precepts—
    - (i) issued to it for the year by local precepting authorities, or
    - (ii) anticipated by it in pursuance of regulations under section 41;
  - (b) of the amount, which in relation to the relevant financial year, and each category of dwellings in the authority's area, has been calculated by the authority in accordance with section 52ZF but as if section 31A did not require it or permit it to take into account the amount of any precepts—
    - (i) issued to it for the year by local precepting authorities, or
    - (ii) anticipated by it in pursuance of regulations under section 41; and
  - (c) of the expenses it estimates it will incur in connection with the referendum.
- (2) As soon as is reasonably practicable after a major precepting authority, other than the Greater London Authority, has determined that its relevant basic amount of council tax for a financial year is excessive, and not fewer than 28 days before the date on which the referendum will be held, the authority must publish a statement—

- (a) of the amount which, in relation to the relevant financial year and each category of dwellings in the authority's area, has been calculated (or last calculated) by the authority in accordance with sections 42A, 42B and 45 to 47;
  - (b) of the amount which, in relation to the relevant financial year and each category of dwellings in the authority's area, has been calculated by the authority in accordance with section 52ZJ(1), (2), (4) and (5); and
  - (c) of the expenses it estimates it will incur in connection with the referendum.
- (3) As soon as is reasonably practicable after the Greater London Authority has determined that its relevant basic amount of council tax for a financial year is excessive, and not fewer than 28 days before the date on which the referendum will be held, the Authority must publish a statement—
- (a) of the amount which, in relation to the relevant financial year and each category of dwellings in the Authority's area, has been calculated in accordance with the appropriate Greater London provisions;
  - (b) of the amount which, in relation to the relevant financial year and each category of dwellings in the Authority's area has been calculated by the Authority in accordance with section 52ZJ(3), (6) and (7); and
  - (c) of the expenses it estimates it will incur in connection with the referendum.
- (4) As soon as is reasonably practicable after a local precepting authority has determined that its relevant basic amount of council tax for a financial year is excessive, and not fewer than 28 days before the date on which the referendum will be held, the authority must publish a statement—
- (a) of the amount which, in relation to the relevant financial year, would be calculated by the authority as applicable to dwellings listed in different valuation bands in the authority's area in accordance with regulation 8(1);
  - (b) of the amount which, in relation to the relevant financial year, would be calculated by the authority as applicable to dwellings listed in different valuation bands in the authority's area in accordance with regulation 8(2); and
  - (c) of the expenses it estimates it will incur in connection with the referendum.
- (5) As soon as is reasonably practicable after a referendum has been held, the authority in respect of which the referendum was held must publish a final statement of the expenses it incurred in connection with the referendum.
- (6) An authority shall assume for the purposes of paragraph (1)(a) and (b) that each of the valuation bands is shown in its valuation list as applicable to one or more dwellings situated in its area or (as the case may be) each part of its area as respects which different calculations have been so made.
- (7) An authority shall assume for the purposes of paragraphs (2)(a) and (b), (3)(a) and (b) and (4)(a) and (b) that each of the valuation bands is shown in each appropriate billing authority's valuation list as applicable to one or more dwellings situated in its area or (as the case may be) each part of its area as respects which different calculations have been so made.
- (8) The statement published under paragraph (1)(a) and (b), paragraph (2)(a) and (b), paragraph (3)(a) and (b) and paragraph (4)(a) and (b) must include an explanation that the amounts stated in accordance with those sub-paragraphs represent only part of the council tax that is or will be applicable to dwellings situated in the authority's area.
- (9) Dwellings fall within different categories for the purposes of—
- (a) paragraph (1)(a) and (b), according as different calculations have been made in relation to them in accordance with sections 31A, 31B, 34 to 36 and 52ZF,
  - (b) paragraph (2)(a) and (b), according as different calculations have been made in relation to them in accordance with sections 42A, 42B, 45 to 47, and 52ZJ, and

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(c) paragraph (3)(a) and (b), according as different calculations have been made in relation to them in accordance with the appropriate Greater London provisions and section 52ZJ.

(10) In this regulation—

“appropriate Greater London provisions” has the meaning given in section 40(10).

“appropriate billing authority” has the meaning given in section 39(4).

### Calculation of tax for different valuation bands by local precepting authority

**8.—(1)** The amounts to be stated in accordance with regulation 7(4)(a) for a relevant financial year in respect of dwellings listed in a particular valuation band shall be calculated by applying the formula—

$$A \times \frac{N}{D}$$

where—

A is the amount calculated by the local precepting authority for the relevant financial year under section 52ZX(5);

N is the number which, in the proportion set out in section 5(1), is applicable to dwellings listed in that valuation band; and

D is the number which, in that proportion, is applicable to dwellings listed in valuation band D.

(2) The amounts to be stated in accordance with regulation 7(4)(b) for a relevant financial year for dwellings listed in a particular valuation band shall be calculated by applying the formula—

$$S \times \frac{N}{D}$$

where—

S is the amount produced by applying section 52ZX to the substitute calculations made in relation to the relevant financial year and the authority under section 52ZL; and

N and D have the same meaning as in paragraph (1).

### Provision of information by relevant billing authority

**9.** A relevant billing authority must provide a precepting authority with such information as the precepting authority may reasonably require in exercising its functions under these Regulations.

### Restriction on publication etc of promotional material

**10.—(1)** This regulation applies to any material which—

- (a) provides general information about the referendum;
- (b) deals with any of the issues raised by the question to be asked in the referendum; or
- (c) puts any arguments for or against a particular answer to that question.

(2) No material to which this regulation applies is to be published by or on behalf of an authority during the period of restriction.

(3) Paragraph (2) does not apply to—

- (a) material made available to persons in response to specific requests for information or to persons specifically seeking access to it;
- (b) the publication of information relating to the holding of the poll at the referendum;
- (c) the publication of press notices containing factual information where the sole purpose of the publication is to refute or correct any inaccuracy in material published by a person other than the authority;
- (d) material published in accordance with regulations 4 to 7 or 11; or
- (e) material published in accordance with the Council Tax (Demand Notices) (England) Regulations 2011 <sup>M15</sup>.

(4) In this regulation “publish” means make available to the public at large, or to any section of the public, in whatever form and by whatever means (including, in particular, by inclusion in any programme included in a programme service within the meaning of the Broadcasting Act 1990 <sup>M16</sup>); and publication is to be construed accordingly.

(5) The period of restriction begins on the date on which an authority determines that its relevant basic amount of council tax for the relevant financial year is excessive under section 52ZB and ends on the date of the referendum.

**Marginal Citations**

**M15** [S.I. 2011/3038](#).

**M16** 1990 c 42. Section 201, containing the definition of programme service, was amended by section 360 of and Schedule 19 to the [Communications Act 2003 \(c. 21\)](#).

**Statement of reasons for council tax increase**

- 11.—**(1) An authority may publish a statement on or after the notification date explaining—
- (a) the reasons for the authority's council tax increase; and
  - (b) the likely consequences if the authority's relevant basic amount of council tax for the relevant financial year is not approved.
- (2) Any statement published under paragraph (1) must also include—
- (a) the matters stated in the notice required to be published under regulation 4, 5, or 6 (as the case may be); and
  - (b) an explanation that it has been published in pursuance of this regulation.
- (3) The statement may also include details of the procedures for obtaining other factual information relating to the authority's council tax or the referendum so far as that information is presented fairly.
- (4) The statement must be published not fewer than 28 days before the date on which the referendum will be held.

**General restriction on referendum expenses**

- 12.—**(1) In this regulation and in regulation 13—
- “referendum campaign” means a campaign conducted with a view to promoting or procuring a particular outcome in relation to the question to be asked in one or more referendums required to be held in respect of an authority's relevant basic amount of council tax for a financial year;

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“referendum expenses” means the expenses incurred by or on behalf of any individual or body during the referendum period for referendum purposes in respect of any of the matters set out in paragraphs 1 to 7 of Schedule 2, as read in accordance with paragraph 8 of that Schedule;

“referendum expenses limit” means—

- (a) where there is a referendum campaign in relation to the question to be asked in one referendum, the aggregate of £2,362 and the amount found by multiplying 5.9 pence the number of entries in the relevant register for that referendum; or
- (b) where there is a referendum campaign in relation to the question to be asked in two or more referendums required to be held in respect of an authority's relevant basic amount of council tax for the relevant financial year, the aggregate of £2,362 and the amount found by multiplying 5.9 pence the number of entries in the relevant register for each of those referendums taken together;

“for referendum purposes” means—

- (a) in connection with the conduct or management of any campaign conducted with a view to promoting or procuring a particular outcome in relation to the question asked in one or more referendums required to be held in respect of an authority's relevant basic amount of council tax for a financial year; or
- (b) otherwise in connection with promoting or procuring any such outcome;

[<sup>F6</sup>“the relevant register”, in relation to a referendum, means the register (or registers) or part of the register of local government electors kept in accordance with section 9 of the 1983 Act which has or have effect in the voting area on the day on which the referendum period begins (whether or not the persons to whom the entries relate are entitled to vote in the referendum).]

(2) The total referendum expenses incurred, or in accordance, with regulation 13, treated as incurred, by or on behalf of any individual or body must not exceed the referendum expenses limit.

(3) Where any referendum expenses are incurred in excess of the referendum expenses limit, a person who knew or ought reasonably to have known that that limit would be exceeded, or who, without reasonable excuse, authorises another person to exceed that limit, is guilty of an offence.

(4) Where information is given to the Director of Public Prosecutions that an offence under paragraph (3) has been committed, it is his duty to make such inquiries and institute such prosecutions as the circumstances of the case appear to him to require.

(5) Where an offence under paragraph (3) which has been committed by a body corporate is proved to have been committed with the consent or connivance of, or to have been attributable to any neglect on the part of, a director, manager, secretary or other similar officer of the body corporate, or any other person purporting to act in such capacity, that person, as well as the body corporate, is guilty of an offence and is liable to be proceeded against and punished accordingly.

(6) A person who commits an offence under paragraph (3) is liable—

- (a) on summary conviction, to a fine not exceeding the statutory maximum or imprisonment for a term not exceeding 12 months or both; or
- (b) on conviction on indictment, to a fine or imprisonment for a term not exceeding 12 months or both.

(7) In relation to an offence committed before the commencement of section 154(1) of the Criminal Justice Act 2003 <sup>M17</sup>, the reference in paragraph (6)(a) to 12 months is to be read as a reference to 6 months.

(8) Nothing in paragraph (2) affects the right of any creditor who, when the expenses were incurred, was ignorant of that expense being in contravention of that paragraph.

**F6** Words in [reg. 12\(1\)](#) substituted (4.4.2014) by [The Local Authorities \(Conduct of Referendums\) \(Council Tax Increases\) \(England\) \(Amendment No.2\) Regulations 2014 \(S.I. 2014/925\)](#), [regs. 1\(2\), 3](#) (with [reg. 1\(5\)](#))

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**Marginal Citations**

**M17** [2003 c. 44.](#)

**Notional referendum expenses**

**13.—(1)** This regulation applies where—

- (a) property, services or facilities is or are provided for the use or benefit of any person either—
  - (i) free of charge, or
  - (ii) at a discount of more than 10 per cent of the commercial rate for the use of the property or for the provision of the services or facilities; and
- (b) the property, services or facilities is or are made use of by or on behalf of that person in circumstances such that, if any expenses were to be (or are) actually incurred by him or on his behalf in respect of that use, they would be (or are) referendum expenses incurred by him or on his behalf.

(2) Subject to paragraph (5), where this regulation applies, an amount of referendum expenses determined in accordance with paragraph (3) is, unless it is not more than £200, to be treated for the purposes of regulation 12 as incurred by that person for the period for which the property, services or facilities is or are made use of as mentioned in paragraph (1)(b).

(3) The amount mentioned in paragraph (2) is such proportion of either—

- (a) the commercial rate for use of the property or the provision of the services or facilities (where the property, services or facilities is or are provided free of charge), or
- (b) the difference between that commercial rate and the amount of the expenses actually incurred by or on behalf of that person in respect of the use of the property or the provision of the services or facilities (where the property, services or facilities is or are provided at a discount),

as is reasonably attributable to the use made of the property, services or facilities as mentioned in paragraph (1)(b).

(4) Where the services of an employee are made available by his or her employer for the use or benefit of a person, the amount which is to be taken as constituting the commercial rate for the provision of those services is the amount of the remuneration or allowances payable to the employee by his employer in respect of the period for which his services are made available (but that amount is not to include any amount in respect of contributions or other payments for which the employer is liable in respect of that employee).

(5) No amount of referendum expenses is to be regarded as incurred by virtue of paragraph (2) in respect of the provision by any individual of his or her own services which that person provides voluntarily in his or her own time and free of charge.

**Conduct of referendum: poll at referendum not taken together with poll at relevant election or referendum**

**14.—(1)** A referendum is to be conducted in accordance with the Local Government Finance Act Referendums Rules, unless the poll at the referendum is taken together with the poll at a relevant election or referendum.

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(2) The provisions mentioned in the first column of Tables 1 to 6 of Schedule 4 have effect in relation to referendums, subject to the modifications specified in that Schedule and to any contrary provision in these Regulations.

### Counting officer

15.—(1) Where the relevant billing authority is—

- (a) a district council,
- (b) a county council,
- (c) a London borough council, or
- (d) the Council of the Isles of Scilly,

functions conferred by these Regulations on the counting officer are to be exercised by the person who is for the time being the returning officer at elections of councillors for the area of that authority by virtue of section 35(1) or (3) (returning officers: local elections) of the 1983 Act.

(2) Where the relevant billing authority is the Common Council, functions conferred by these Regulations on the counting officer are to be exercised by the person who is for the time being appointed by the Common Council to act as the counting officer at the referendum.

(3) This regulation is subject to regulation 18(2) (combination of polls).

(4) It is the counting officer's general duty at the referendum to do all such acts and things as may be necessary for effectually conducting the referendum in the manner provided by these Regulations.

(5) The counting officer must also appoint and pay any such persons as may be necessary for the purpose of the counting of the votes.

### Chief Counting Officer

16.—(1) This regulation applies where two or more referendums are held in respect of a precepting authority's relevant basic amount of council tax for the financial year.

(2) Where this regulation applies the precepting authority must appoint a person to be Chief Counting Officer in relation to those referendums.

(3) The Chief Counting Officer may give, to a counting officer, directions relating to the discharge of his or her functions at the referendum, including directions requiring the provision to the Chief Counting Officer of any information which the counting officer has or is entitled to have and directions requiring them to take specified steps in preparation for the referendum.

(4) It shall be the duty of a counting officer to whom directions are given under paragraph (3) to discharge his or her functions at the referendum in accordance with the directions.

### Combination and timing of polls: general

17.—(1) Where a relevant billing authority is required to make arrangements to hold two or more referendums in respect of amounts calculated by authorities in relation to the same financial year, the polls at those referendums must be taken on the same day and they must be taken together.

(2) Where the poll at a referendum would be taken on a day that falls within the period beginning 28 days before the day on which the poll is to be taken at an election or referendum of a description mentioned in paragraph (3), the poll at the referendum may, subject to paragraphs (4) and (6), be taken on the day on which the poll is to be taken at the election or other referendum; and the polls may be taken together if the returning officer or counting officer for the election or other referendum and the counting officer for the referendum think fit.

(3) The descriptions of elections and referendums mentioned in this paragraph are—

- (a) an ordinary election of councillors for a county electoral division or a district or London borough ward (as the case may be) of the relevant billing authority;
  - (b) an ordinary election of councillors for a county electoral division or a district or London borough ward (as the case may be) of any other authority, where that division or ward is wholly or partly within the area of the relevant billing authority;
  - (c) where the relevant billing authority is the Council of the Isles of Scilly, an ordinary election of councillors for the Council of the Isles of Scilly;
  - (d) a parliamentary general election;
  - (e) an election to fill a vacancy in a parliamentary constituency that is wholly or partly within the area of the relevant billing authority;
  - (f) a European Parliamentary general election;
  - (g) a European Parliamentary election in respect of an electoral region within the meaning of section 1 of the European Parliamentary Elections Act 2002 <sup>M18</sup> in which the area of the relevant billing authority falls;
  - (h) an ordinary election within the meaning of Part 1 (the Greater London Authority) of the Greater London Authority Act 1999 <sup>M19</sup>, where the relevant billing authority is a London borough or the City of London;
  - (i) an election (other than an ordinary election) of the Mayor of London under section 16(2) (filling a vacancy in the office of Mayor) of the Greater London Authority Act 1999, where the relevant billing authority is a London borough or the City of London;
  - (j) an ordinary election of police and crime commissioners under section 50 of the 2011 Act;
  - (k) an election to fill a vacancy in the office of a police and crime commissioner under section 51 of the 2011 Act for a police area in which the area of the relevant billing authority falls;
  - (l) a Local Government Act referendum held by the relevant billing authority or by an authority whose area includes the area of the relevant billing authority;
  - (m) an election of an elected mayor for the relevant billing authority or an authority whose area includes the area of the relevant billing authority;
  - (n) an election under section 89 (filling of casual vacancies in the case of councillors) of the Local Government Act 1972 <sup>M20</sup> for an electoral area of the relevant billing authority;
  - (o) an election under section 10 (filling a vacancy in an Assembly constituency) of the Greater London Authority Act 1999 for an electoral area of the relevant billing authority; or
  - (p) an ordinary election of councillors for a parish council where the parish falls within the area of the relevant billing authority.
- (4) Where the poll at a referendum would be taken together with the poll at an election of a description mentioned in paragraph (3)(d), (e), (g), (i) or (k), paragraph (2) does not apply where notice of the date of the referendum is given under regulation 4, 5 or 6 before the date on which notice is given of the date of election, and the date of the referendum is not the same as that of the election.
- (5) In a case to which paragraph (4) applies, the poll at a referendum is to be taken on the day of which the notice has been given under regulation 4, 5 or 6.
- (6) Where two or more referendums are required to be held in respect of a precepting authority's relevant basic amount of council tax for a relevant financial year—
- (a) those referendums must all be held on the same day, and
  - (b) where a poll or other referendum mentioned in paragraph (3) is to be held on a day other than the date on which the referendums are required to be held under section 52ZN(2) the referendums may only be taken on the same day as that poll if the returning officer

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or counting officer for the election or other referendum and the counting officer for each of those referendums think fit.

(7) Where the polls at any election or referendums are combined under this regulation the cost of taking the combined polls (excluding any cost solely attributable to one election or referendum) and any cost attributable to their combination shall be apportioned equally among the elections or referendums.

#### Modifications etc. (not altering text)

**C1** [Reg. 17\(3\)](#) modified (3.8.2012) by [The Neighbourhood Planning \(Referendums\) Regulations 2012](#) (S.I. 2012/2031), [regs. 1, 8, 12, 13](#), [Sch. 4 para. 36](#)

#### Marginal Citations

**M18** 2002, c. 24. Section 1 was substituted by section 1 of the [European Parliament \(Representation\) Act 2003](#) (c.7). Amendments were made by section 16 of the [European Union Act 2011](#) (c.12). Substitutions were made by [S.I. 2004/366](#) and [S.I. 2008/1954](#).

**M19** 1999, c. 29.

**M20** 1972, c. 70; [section 89](#) was amended by paragraph 13 of Schedule 8 to the [Representation of the People Act 1983](#) (c. 2), [section 19](#) of the [Representation of the People Act 1985](#) (c. 50) and Schedule 17 to the [Local Government Act 1985](#) (c. 51).

### Combination and timing of referendum and election polls: conduct of referendum

**18.**—(1) This paragraph applies, in relation to the referendum, where polls are taken together in accordance with regulation 17(1) or (2).

(2) Where paragraph (1) applies —

- (a) the referendum is to be conducted in accordance with the Local Government Finance Act Referendums (Combination of Polls) Rules, and
- (b) the provisions specified in the first column of Tables 1 to 7 of Schedule 4 have effect in relation to the referendum, subject to the modifications specified in that Schedule and to any contrary provision of these Regulations.

(3) Where the polls at an election or referendum of a description mentioned in regulation 17(3) are held on the same day as a referendum, a person who is entitled to vote at the referendum is to be treated as being entitled to vote by post or to vote by proxy at the referendum, where he or she is entitled under Schedule 4 to the Representation of the People Act 2000<sup>M21</sup> to vote by post, or to vote by proxy, at the election or other referendum.

#### Marginal Citations

**M21** 2000, c. 2. Schedule 4 was amended by paragraph 164 of Schedule 27 to the [Civil Partnerships Act 2004](#) (c. 33), and sections 5, 14, 35 and 38 of, and paragraphs 19, 20 and 137 of Schedule 1 to, the [Electoral Administration Act 2006](#) (c. 22).

### Combination and timing of referendum and election polls: supplementary provisions relating to elections

**19.**—(1) Paragraph (2) applies, in relation to the election or elections (as the case may be), where polls are taken together in accordance with regulation 17(2).

(2) The provisions specified in the first column of Tables 2, 3 and 6 to 12 of Schedule 4 have effect in relation to elections to which this paragraph applies, subject to the modifications specified in that Schedule and to any contrary provision of these Regulations.

(3) Paragraph (4) applies, in relation to the Local Government Act referendum or referendums (as the case may be), where polls are taken together in accordance with regulation 17(2).

(4) The provisions specified in the first column of Tables 7 and 13 have effect in relation to a Local Government Act referendum to which this paragraph applies, subject to the modifications specified in that Schedule and to any contrary provision of these Regulations.

### **Procedures for questioning referendum**

**20.**—(1) A referendum under these Regulations may be questioned by petition (“a referendum petition”)—

- (a) on the ground that the result of the referendum was not in accordance with the votes cast;
- (b) on the ground that the referendum was avoided by such corrupt or illegal practices, within the meaning of the 1983 Act, as are relevant to referendums by virtue of regulation 14 or 18 or paragraph (9),
- (c) on the grounds provided by section 164 (avoidance of election for general corruption etc) of the 1983 Act, as applied for the purposes of these Regulations by paragraph (9), or
- (d) on the ground that a payment of money or other reward has been made or promised since the referendum in pursuance of a corrupt or illegal practice relevant to the referendum by virtue of regulation 14 or 18 or paragraph (9).

(2) In a case where two or more referendums are held in respect of a precepting authority's relevant basic amount of council tax for the financial year—

- (a) references in this regulation and regulations 21 and 22 to a referendum are to be read as references to all of those referendums; and
- (b) the reference to the result of the referendum in paragraph (1)(a) is to be read as a reference to the result of the referendums taken together.

(3) A referendum petition on any of the grounds specified in paragraph (1)(a) to (c) must be presented not later than 21 days after the day on which the referendum was held.

(4) A referendum petition on the ground mentioned in paragraph (1)(d) may be presented only with the leave of the High Court.

(5) An application for leave must be made, not later than 28 days after the date of the alleged payment or promise, by application notice to the court at such time and place as the court may appoint.

(6) Not less than seven days before the day so appointed the applicant must—

- (a) serve the application notice on the respondent and the Director of Public Prosecutions and lodge a copy in the election petitions office; and
- (b) publish notice of the intended application in at least one newspaper circulating in the voting area for the referendum to which the application relates.

(7) The application notice must state the grounds on which the application is made.

(8) A referendum petition is to be tried by an election court, that is to say, a court constituted under section 130 (election court for local election in England and Wales, and place of trial) of the 1983 Act for the trial of an election petition, as applied by paragraph (9).

(9) Schedule 6 contains provisions which have effect in relation to the questioning of a referendum as they have effect in relation to the questioning of an election under the Local

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Government Act 1972 subject to the modifications specified in that Schedule and to any contrary provision of these Regulations.

(10) The Election Petition Rules 1960<sup>M22</sup> have effect in relation to a referendum petition as they have effect in relation to a local election petition within the meaning of those Rules, subject to the modifications specified in Schedule 7 and to any contrary provision of these Regulations.

#### Marginal Citations

**M22** S.I. 1960/543; amended by SI 1985/1278, 1999/1352 and 2003/972.

### Immediate consequences of referendum petitions

**21.**—(1) This regulation applies where –

- (a) a referendum petition is presented on any of the grounds mentioned in regulation 20(1) (a) to (c); or
- (b) leave is granted for the presentation of a referendum petition brought on the ground mentioned in regulation 20(1)(d).

(2) Where the result of the referendum was that that the billing authority's relevant basic amount of council tax for the financial year was—

- (a) approved by a majority of persons voting in the referendum, the authority's calculations from which that amount was derived continue to have effect for that year for the purposes of the 1992 Act;
- (b) not approved by a majority of persons voting in the referendum, the substitute calculations made in relation to the year under section 52ZF continue to have effect in relation to the authority and the financial year.

(3) In a case where—

- (a) one referendum was held in respect of the precepting authority's relevant basic amount of council tax for the financial year; and that amount was approved by a majority voting in the referendum; or
- (b) two or more referendums were held in respect of that amount; and that amount was approved by a majority of persons voting in all of those referendums taken together,

the precepting authority's calculations that include that amount or (as the case may be) from which that amount was derived continue to have effect for the year for the purposes of the 1992 Act.

(4) In a case where—

- (a) one referendum was held in respect of the precepting authority's relevant basic amount of council tax for the financial year, that amount was not approved by a majority voting in the referendum; or
- (b) two or more referendums were held in respect of that amount, that amount was not approved by a majority of persons voting in all of those referendums taken together,

any precept issued to a billing authority under section 52ZK or 52ZM as part of a notification that triggered the referendum continues to have effect as a precept issued to that billing authority for the year for the purposes of Chapter 3 of Part 1 of the 1992 Act and subsections (6) to (9) of section 52ZO continue to apply in relation to the precept.

### Determination of referendum petitions

**22.**—(1) On the substantive hearing of a referendum petition the election court must either—

- (a) dismiss the petition; or
  - (b) allow the petition.
- (2) Paragraph (3) applies where—
- (a) the result of the referendum was that the billing authority's relevant basic amount of council tax for the financial year was approved by a majority of persons voting in the referendum; and
  - (b) the election court dismisses the petition.
- (3) The billing authority's relevant basic amount of council tax for the financial year continues to have effect for the financial year for the purposes of the 1992 Act.
- (4) Paragraph (5) applies where—
- (a) the result of the referendum was that the billing authority's relevant basic amount of council tax for the financial year was approved by a majority of persons voting in the referendum; and
  - (b) the election court allows the petition.
- (5) The billing authority's substitute calculations made in relation to the year under section 52ZF have effect in relation to the authority and the financial year.
- (6) Paragraph (7) applies where—
- (a) the result of the referendum was that the billing authority's relevant basic amount of council tax for the financial year was not approved by a majority of persons voting in the referendum;
  - (b) the election court dismisses the petition or allows the petition on the basis that the referendum was void.
- (7) The billing authority's substitute calculations made in relation to the year under section 52ZF continue to have effect in relation to the authority and the financial year.
- (8) Paragraph (9) applies where—
- (a) the result of the referendum was that the billing authority's relevant basic amount of council tax for the financial year was not approved by a majority of persons voting in the referendum; and
  - (b) the election court allows the petition on the basis that the result of the referendum was not in accordance with the votes cast.
- (9) The billing authority's relevant basic amount of council tax for the financial year has effect for the financial year for the purposes of the 1992 Act.
- (10) Paragraph (11) applies where—
- (a) in a case where—
    - (i) one referendum was held in respect of the precepting authority's relevant basic amount of council tax for the financial year, that amount was approved by a majority of persons voting in the referendum; or
    - (ii) two or more referendums were held in respect of that amount, that amount was approved by a majority of persons voting in all of those referendums taken together; and
  - (b) the election court dismisses the petition.
- (11) The precepting authority's calculations from which the amount referred to in paragraph (10) (a)(i) was derived continue to have effect for the year for the purposes of the 1992 Act.
- (12) Paragraph (13) applies where—

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(a) in a case where—

- (i) one referendum was held in respect of the precepting authority's relevant basic amount of council tax for the financial year; and that amount was approved by a majority of persons voting in the referendum; or
- (ii) two or more referendums were held in respect of that amount; and that amount was approved by a majority of persons voting in all of those referendums taken together; and

(b) the election court allows the petition.

(13) Any precept issued to a billing authority under section 52ZK or 52ZM as part of a notification that triggered the referendum has effect as a precept issued to that billing authority for the year for the purposes of Chapter 3 of the 1992 Act and subsections (6) to (9) of section 52ZO apply, or continue to apply, as the case may be, in relation to that precept.

(14) Paragraph (15) applies where—

(a) in a case where—

- (i) one referendum was held in respect of the precepting authority's relevant basic amount of council tax for the financial year; and that amount was not approved by a majority of persons voting in the referendum; or
- (ii) two or more referendums were held in respect of that amount; and that amount was not approved by a majority of persons voting in all of those referendums taken together; and

(b) the election court dismisses the petition or allows it on the basis that the referendum was void.

(15) Any precept issued to a billing authority under section 52ZK or 52ZM as part of a notification that triggered the referendum continues to have effect as a precept issued to that billing authority for the year for the purposes of Chapter 3 of the 1992 Act and subsections (6) to (9) (as the case may be) of section 52ZO or continue to apply in relation to that precept.

(16) Paragraph (17) applies where—

(a) in a case where—

- (i) one referendum was held in respect of the precepting authority's relevant basic amount of council tax for the financial year; and that amount was not approved by a majority of persons voting in the referendum; or
- (ii) two or more referendums were held in respect of that amount; and that amount was not approved by a majority of persons voting in all of those referendums taken together; and

(b) the election court allows the petition on the basis that the result of the referendum was not in accordance with the votes cast in the referendum.

(17) The precepting authority's calculations from which the amount referred to in paragraph (16) (a)(i) was derived have effect for the year for the purposes of the 1992 Act.

## Time

**23.**—(1) The days mentioned in paragraph (2) are to be disregarded in calculating any period of time for the purposes of regulations 4 to 7 and 11.

(2) The days mentioned in this paragraph are—

- (a) a Saturday or Sunday;
- (b) Christmas Eve, Christmas Day, Good Friday or a day which is a bank holiday under the Banking and Financial Dealings Act 1971 <sup>M23</sup> in England; and

- (c) any day appointed as a day of public thanksgiving or mourning.

**Marginal Citations**

**M23** 1975 c.80.

**Advertisements**

24. The Town and Country Planning (Control of Advertisements) Regulations 1992<sup>M24</sup> have effect in relation to the display on any site in a voting area of an advertisement relating specifically to the referendum as they have effect in relation to the display of an advertisement relating specifically to a local government election.

**Marginal Citations**

**M24** S.I. 1992/666; as amended by paragraph 233 of Schedule 22 to the [Environment Act 1995 \(c. 25\)](#) and [S.I. 1994/2351](#), 1996/525, 1997/1810, 2001/1149, 2001/4050, 2003/2155 and 2005/3050.

**Non-domestic rating: premises used for referendum purposes**

25. In relation to premises in a voting area, section 65(6) of the Local Government Finance Act 1988<sup>M25</sup> (occupation for election meetings and polls) has effect as if—

- (a) the reference to public meetings in furtherance of a person's candidature at an election included a reference to public meetings promoting a particular result in the referendum; and
- (b) the reference to the use by a returning officer for the purpose of taking the poll in an election included a reference to the use for the purpose of taking the poll in the referendum—
  - (i) by a person exercising functions of a counting officer in accordance with regulation 15, or
  - (ii) by a relevant returning or counting officer within the meaning of rule 2(1) of the Local Government Finance Act Referendums (Combination of Polls) Rules.

**Marginal Citations**

**M25** 1988 c 41, to which there have been no relevant amendments.

**Application of these regulations where authority calculates basic amounts of council tax for its predecessor areas under the 2008 Regulations**

26.—(1) Where the authority calculates basic amounts of council tax for its predecessor areas for a financial year under Part 4 of the 2008 Regulations, references in regulation 4 and in Schedule 1 to the authority's relevant basic amount of council tax for a financial year are to be read as references to the authority's uniform amount of tax for that year.

(2) Where an authority calculates basic amounts of council tax for its predecessor areas for the relevant financial year under Part 4 of the 2008 Regulations—

- (a) the notice published under paragraph (2) of regulation 4 must also include an explanation—

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- (i) that the authority has calculated basic amounts of council tax for its predecessor areas under Part 4 of the 2008 Regulations; and
- (ii) that information about the amounts applicable to each predecessor area will be included in the statement the authority is required to publish under regulation 7(1),
- (b) the references to sections 31B, 34 and 36 in regulation 7(1) are to be read as references to those sections as modified by paragraphs 2 to 4 of Schedule 2 to the 2008 Regulations.
- (3) In this regulation—
  - “uniform amount of council tax” means the amount that would be calculated for the authority's area and the year under section 31B(1) <sup>M26</sup> of the 1992 Act as modified by paragraph 2 of Schedule 2 to the 2008 Regulations if section 31A did not require or permit it to take into account the amounts mentioned in section 52ZX(1)(a) and (b);
  - “predecessor area” has the meaning given in regulation 12(1) of the 2008 Regulations.

#### Marginal Citations

**M26** Section 31B of the Local Government Finance Act 1992 was inserted by section 74 of the Localism Act 2011(c.20).

#### Transitional provisions

27.—(1) In relation to the financial year beginning on 1st April 2012, references in these Regulations to an authority's relevant basic amount of council tax for the financial year preceding the relevant financial year are references to the amount calculated for the authority and that financial year in accordance with section 52ZX of the 1992 Act as modified by paragraph (2) below.

(2) The modifications to section 52ZX of the Local Government Finance Act 1992 mentioned in paragraph (1) are—

- (a) in subsection (1), for “section 31B(1) above if section 31A above” substitute “section 33(1) of this Act as in force before 3rd December 2011, if section 32 of that Act”,
- (b) in subsection (2), for “section 42B(1) above” substitute “section 44(1) of this Act as in force before 3rd December 2011”;
- (c) in subsection (3), for “section 42B(1) above if section 42A above” substitute “section 44(1) of this Act as in force before 3rd December 2011 if section 43 of that Act”;
- (d) in subsection (5)—
  - (i) in the definition of item R, for “section 49A(4) above” substitute “section 50(4) of this Act as in force before 3rd December 2011”, and
  - (ii) for the definition of item T substitute—
    - “T is the amount of the authority's council tax base for the year as calculated in accordance with regulation 6 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992”;<sup>M27</sup>
- (e) in subsection (6) for “section 49A above” substitute “section 50 of this Act as in force before 3<sup>rd</sup> December 2011”; and
- (f) omit subsections (7) and (8).
- (3) In relation to the financial year beginning on 1<sup>st</sup> April 2011, in regulation 26(3)—
  - (a) the reference to “section 31A” is to be read as if it were a reference to “section 32”, and
  - (b) the reference to “section 31B(1)” is to be read as if it were a reference to “section 33(1)”.

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**Changes to legislation:** *There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Local Authorities (Conduct of Referendums) (Council Tax Increases) (England) Regulations 2012. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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**Marginal Citations**

**M27** [S.I. 1992/612](#); relevant amending instruments are S.I 2003/3012 and 2003/3181.

Signed by authority of the Secretary of State for Communities and Local Government

Department for Communities and Local  
Government

*Andrew Stunell*  
Parliamentary Under Secretary of State

### Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Local Authorities (Conduct of Referendums) (Council Tax Increases) (England) Regulations 2012. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

### Changes and effects yet to be applied to :

- Sch. 3 Pt. 8 forms substituted by [S.I. 2023/1225 Sch. 5 Pt. 1](#)
- Sch. 3 forms modified (temp.) by [S.I. 2023/1147 Sch. 2 para. 17\(2\)](#)
- Sch. 3 forms modified (temp.) by [S.I. 2023/1147 Sch. 2 para. 17\(3\)](#)
- Sch. 3 Appendix Form substituted by [S.I. 2022/1309 Sch. 4 Pt. 1](#)
- Sch. 3 Pt. 8 Form substituted by [S.I. 2022/1382 reg. 52\(17\)\(b\)Sch. 9 Pt. 1](#)
- Sch. 3 Pt. 8 Form substituted by [S.I. 2022/1382 reg. 52\(17\)\(c\)Sch. 9 Pt. 1](#)
- Sch. 3 Pt. 8 Form substituted by [S.I. 2022/1382 reg. 52\(17\)\(d\)Sch. 9 Pt. 1](#)
- Sch. 3 Pt. 8 Form substituted by [S.I. 2022/1382 reg. 52\(17\)\(e\)Sch. 9 Pt. 1](#)
- Sch. 3 Pt. 8 Forms substituted by [S.I. 2023/1147 Sch. 7 Pt. 1](#)
- Sch. 3 Table of Contents words inserted by [S.I. 2022/1382 reg. 52\(2\)](#)
- Sch. 3 Pt. 8 Table of Contents words inserted by [S.I. 2022/1382 reg. 52\(17\)\(a\)](#)
- Sch. 4 revoked by [S.I. 2018/1310 Sch. 1 Pt. 2](#) (This S.I. is amended by [S.I. 2019/1389, reg. 2](#))
- Sch. 4 word omitted by [S.I. 2018/1310 Sch. 2 para. 11\(a\)](#) (This S.I. is amended by [S.I. 2019/1389, reg. 2](#))
- Sch. 4 Table 6 word substituted by [S.I. 2023/1225 reg. 7\(3\)\(b\)\(i\)](#)
- Sch. 4 words inserted by [S.I. 2018/1310 Sch. 2 para. 11\(c\)\(i\)](#) (This S.I. is amended by [S.I. 2019/1389, reg. 2](#))
- Sch. 4 Table 1 words inserted by [S.I. 2022/1382 reg. 53\(2\)](#)
- Sch. 4 Table 6 words inserted by [S.I. 2022/1382 reg. 53\(3\)\(a\)](#)
- Sch. 4 Table 6 words inserted by [S.I. 2022/1382 reg. 53\(3\)\(b\)](#)
- Sch. 4 Table 1 words inserted by [S.I. 2023/1141 reg. 6\(a\)](#)
- Sch. 4 Table 1 words inserted by [S.I. 2023/1147 reg. 16\(5\)\(a\)\(i\)](#)
- Sch. 4 Table 1 words inserted by [S.I. 2023/1147 reg. 16\(5\)\(a\)\(iii\)](#)
- Sch. 4 Table 3 words inserted by [S.I. 2023/1147 reg. 16\(5\)\(b\)\(i\)\(aa\)](#)
- Sch. 4 Table 3 words inserted by [S.I. 2023/1147 reg. 16\(5\)\(b\)\(ii\)](#)
- Sch. 4 Table 6 words inserted by [S.I. 2023/1147 reg. 16\(5\)\(c\)\(i\)](#)
- Sch. 4 Table 6 words inserted by [S.I. 2023/1147 reg. 16\(5\)\(c\)\(iii\)](#)
- Sch. 4 Table 6 words inserted by [S.I. 2023/1147 reg. 16\(5\)\(c\)\(v\)](#)
- Sch. 4 Table 6 words inserted by [S.I. 2023/1147 reg. 16\(5\)\(c\)\(vi\)](#)
- Sch. 4 Table 1 words inserted by [S.I. 2023/1225 reg. 7\(3\)\(a\)\(i\)](#)
- Sch. 4 Table 1 words inserted by [S.I. 2023/1225 reg. 7\(3\)\(a\)\(ii\)](#)
- Sch. 4 Table 6 words inserted by [S.I. 2023/1225 reg. 7\(3\)\(b\)\(ii\)](#)
- Sch. 4 Table 6 words inserted by [S.I. 2023/1225 reg. 7\(3\)\(b\)\(iv\)](#)
- Sch. 4 Table 6 words inserted by [S.I. 2023/1225 reg. 7\(3\)\(b\)\(v\)](#)
- Sch. 4 words omitted by [S.I. 2018/1310 Sch. 2 para. 11\(b\)](#) (This S.I. is amended by [S.I. 2019/1389, reg. 2](#))
- Sch. 4 Table 1 words omitted by [S.I. 2023/1147 reg. 16\(5\)\(a\)\(ii\)\(bb\)](#)
- Sch. 4 words substituted by [S.I. 2018/1310 Sch. 2 para. 11\(c\)\(ii\)](#) (This S.I. is amended by [S.I. 2019/1389, reg. 2](#))
- Sch. 4 words substituted by [S.I. 2018/1310 Sch. 2 para. 11\(c\)\(iii\)](#) (This S.I. is amended by [S.I. 2019/1389, reg. 2](#))
- Sch. 4 Table 1 words substituted by [S.I. 2023/1141 reg. 6\(b\)](#)
- Sch. 4 Table 1 words substituted by [S.I. 2023/1147 reg. 16\(5\)\(a\)\(ii\)\(aa\)](#)
- Sch. 4 Table 3 words substituted by [S.I. 2023/1147 reg. 16\(5\)\(b\)\(i\)\(bb\)](#)
- Sch. 4 Table 6 words substituted by [S.I. 2023/1147 reg. 16\(5\)\(c\)\(ii\)](#)
- Sch. 4 Table 6 words substituted by [S.I. 2023/1147 reg. 16\(5\)\(c\)\(iv\)](#)
- Sch. 4 Table 6 words substituted by [S.I. 2023/1147 reg. 16\(5\)\(c\)\(vii\)](#)
- Sch. 4 Table 6 words substituted by [S.I. 2023/1147 reg. 16\(5\)\(c\)\(viii\)](#)

- Sch. 4 Table 6 words substituted by S.I. 2023/1225 reg. 7(3)(b)(iii)
- Sch. 4 Table 6 words substituted by S.I. 2023/1225 reg. 7(3)(b)(vi)
- Sch. 5 Pt. 8 forms substituted by S.I. 2023/1225 Sch. 5 Pt. 2
- Sch. 5 forms modified (temp.) by S.I. 2023/1147 Sch. 2 para. 17(2)
- Sch. 5 forms modified (temp.) by S.I. 2023/1147 Sch. 2 para. 17(3)
- Sch. 5 Appendix Form substituted by S.I. 2022/1309 Sch. 4 Pt. 2
- Sch. 5 Pt. 8 Form substituted by S.I. 2022/1382 reg. 54(17)(b)Sch. 9 Pt. 2
- Sch. 5 Pt. 8 Form substituted by S.I. 2022/1382 reg. 54(17)(c)Sch. 9 Pt. 2
- Sch. 5 Pt. 8 Form substituted by S.I. 2022/1382 reg. 54(17)(d)Sch. 9 Pt. 2
- Sch. 5 Pt. 8 Form substituted by S.I. 2022/1382 reg. 54(17)(e)Sch. 9 Pt. 2
- Sch. 5 Pt. 8 Forms substituted by S.I. 2023/1147 reg. 16(8)
- Sch. 5 Table of Contents words inserted by S.I. 2022/1382 reg. 53(2)
- Sch. 5 Appendix of Forms words revoked by S.I. 2018/1310 Sch. 1 Pt. 2 (This S.I. is amended by S.I. 2019/1389, reg. 2)
- Sch. 5 Pt. 8 Table of Contents words inserted by S.I. 2022/1382 reg. 54(17)(a) reg. 2(1) words revoked by S.I. 2018/1310 Sch. 1 Pt. 2 (This S.I. is amended by S.I. 2019/1389, reg. 2)
- reg. 12(6)(a) words substituted by S.I. 2023/149 reg. 2(2)Sch. Pt. 2 table
- reg. 12(7) words substituted by 2020 c. 17 Sch. 24 para. 446(1)
- reg. 12(7) words substituted by S.I. 2022/500 reg. 5(2)Sch. Pt. 2
- reg. 12(7) words substituted by S.I. 2023/149 reg. 2(2)Sch. Pt. 2 table
- reg. 17(3)(f)(g) revoked by S.I. 2018/1310 Sch. 1 Pt. 2 (This S.I. is amended by S.I. 2019/1389, reg. 2)
- reg. 17(4) word revoked by S.I. 2018/1310 Sch. 1 Pt. 2 (This S.I. is amended by S.I. 2019/1389, reg. 2)

### **Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:**

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. 3 rule 17(5A) inserted by S.I. 2022/1309 reg. 9(2)(a)(ii)
- Sch. 3 rule 14(5) inserted by S.I. 2022/1382 reg. 52(4)
- Sch. 3 rule 17(5)(aa) inserted by S.I. 2022/1382 reg. 52(6)(a)(ii)
- Sch. 3 rule 17(6A) inserted by S.I. 2022/1382 reg. 52(6)(b)
- Sch. 3 rule 24(2A) inserted by S.I. 2022/1382 reg. 52(7)(b)
- Sch. 3 rule 24(5) inserted by S.I. 2022/1382 reg. 52(7)(e)
- Sch. 3 rule 26(1A)-(1M) inserted by S.I. 2022/1382 reg. 52(8)(b)
- Sch. 3 rule 27(1A) inserted by S.I. 2022/1382 reg. 52(9)(b)
- Sch. 3 rule 28(2A) inserted by S.I. 2022/1382 reg. 52(10)(b)
- Sch. 3 rule 29(7) inserted by S.I. 2022/1382 reg. 52(11)
- Sch. 3 rule 30A inserted by S.I. 2022/1382 reg. 52(12)
- Sch. 3 rule 34(1)(da) inserted by S.I. 2022/1382 reg. 52(13)
- Sch. 3 rule 42(2)(ba) inserted by S.I. 2022/1382 reg. 52(14)
- Sch. 3 rule 43(1)(da) inserted by S.I. 2022/1382 reg. 52(15)
- Sch. 3 rule 44(1A) inserted by S.I. 2022/1382 reg. 52(16)
- Sch. 3 rule 21(1)(ba) inserted by S.I. 2023/1225 reg. 7(2)(a)
- Sch. 3 rule 36(3)(e) and word inserted by S.I. 2023/1225 reg. 7(2)(b)(ii)
- Sch. 3 rule 24 modified (temp.) by S.I. 2023/1147 Sch. 2 para. 15(2)(3)
- Sch. 3 rule 17(9) omitted by S.I. 2022/1309 reg. 9(2)(a)(iii)
- Sch. 3 rule 26(1)(a) omitted by S.I. 2022/1382 reg. 52(8)(a)(ii)
- Sch. 3 rule 26(3)(a) omitted by S.I. 2022/1382 reg. 52(8)(d)
- Sch. 3 rule 17(5)(b) substituted by S.I. 2022/1309 reg. 9(2)(a)(i)
- Sch. 3 rule 2(1) substituted by S.I. 2022/1382 reg. 52(3)
- Sch. 3 rule 24(3)-(3B) substituted for Sch. 3 rule 24(3) by S.I. 2022/1382 reg. 52(7)(c)
- Sch. 3 rule 17(5)(a) word omitted by S.I. 2022/1382 reg. 52(6)(a)(i)

- Sch. 3 rule 36(3)(c) word omitted by S.I. 2023/1225 reg. 7(2)(b)(i)
- Sch. 3 rule 24 Table words inserted by S.I. 2022/1382 reg. 52(7)(a)
- Sch. 3 rule 24(4) words inserted by S.I. 2022/1382 reg. 52(7)(d)
- Sch. 3 rule 24(1)(b) words inserted by S.I. 2023/1147 reg. 16(3)(a)
- Sch. 3 rule 26(2) words omitted by S.I. 2022/1382 reg. 52(8)(c)
- Sch. 3 rule 24 table words omitted by S.I. 2023/1147 reg. 16(3)(b)(ii)
- Sch. 3 rule 28(3) words substituted by S.I. 2022/1309 reg. 9(2)(b)
- Sch. 3 rule 15(3) words substituted by S.I. 2022/1382 reg. 52(5)
- Sch. 3 rule 26(1) words substituted by S.I. 2022/1382 reg. 52(8)(a)(i)
- Sch. 3 rule 27(1) words substituted by S.I. 2022/1382 reg. 52(9)(a)
- Sch. 3 rule 28(2) words substituted by S.I. 2022/1382 reg. 52(10)(a)
- Sch. 3 rule 24 table words substituted by S.I. 2023/1147 reg. 16(3)(b)(i)
- Sch. 3 rule 24(2) words substituted by S.I. 2023/1147 reg. 16(3)(c)
- Sch. 5 rule 17(6A) inserted by S.I. 2022/1309 reg. 9(3)(a)(ii)
- Sch. 5 rule 2(1)(za) inserted by S.I. 2022/1382 reg. 54(3)(a)
- Sch. 5 rule 2(1)(aa) inserted by S.I. 2022/1382 reg. 54(3)(c)
- Sch. 5 rule 14(7) inserted by S.I. 2022/1382 reg. 54(4)
- Sch. 5 rule 17(5A) inserted by S.I. 2022/1382 reg. 54(6)(a)
- Sch. 5 rule 17(8A) inserted by S.I. 2022/1382 reg. 54(6)(b)
- Sch. 5 rule 26(2A) inserted by S.I. 2022/1382 reg. 54(7)(b)
- Sch. 5 rule 26(5) inserted by S.I. 2022/1382 reg. 54(7)(e)
- Sch. 5 rule 28(1A)-(1M) inserted by S.I. 2022/1382 reg. 54(8)(b)
- Sch. 5 rule 29(1A) inserted by S.I. 2022/1382 reg. 54(9)(b)
- Sch. 5 rule 30(2A) inserted by S.I. 2022/1382 reg. 54(10)(b)
- Sch. 5 rule 31(7) inserted by S.I. 2022/1382 reg. 54(11)
- Sch. 5 rule 32A inserted by S.I. 2022/1382 reg. 54(12)
- Sch. 5 rule 36(1)(da) inserted by S.I. 2022/1382 reg. 54(13)
- Sch. 5 rule 44(2)(aa) inserted by S.I. 2022/1382 reg. 54(14)
- Sch. 5 rule 45(1)(da) inserted by S.I. 2022/1382 reg. 54(15)
- Sch. 5 rule 46(1A) inserted by S.I. 2022/1382 reg. 54(16)
- Sch. 5 rule 23(1)(ba) inserted by S.I. 2023/1225 reg. 7(4)(b)
- Sch. 5 rule 38(7)(e) and word inserted by S.I. 2023/1225 reg. 7(4)(c)(ii)
- Sch. 5 rule 26 modified (temp.) by S.I. 2023/1147 Sch. 2 para. 15(2)(3)
- Sch. 5 rule 17(11) omitted by S.I. 2022/1309 reg. 9(3)(a)(iii)
- Sch. 5 rule 28(1)(a) omitted by S.I. 2022/1382 reg. 54(8)(a)(ii)
- Sch. 5 rule 28(3)(a) omitted by S.I. 2022/1382 reg. 54(8)(d)
- Sch. 5 rule 17(6)(b) substituted by S.I. 2022/1309 reg. 9(3)(a)(i)
- Sch. 5 rule 26(3)-(3B) substituted for Sch. 5 rule 26(3) by S.I. 2022/1382 reg. 54(7)(c)
- Sch. 5 rule 2(1)(a) word omitted by S.I. 2022/1382 reg. 54(3)(b)
- Sch. 5 rule 38(7)(c) word omitted by S.I. 2023/1225 reg. 7(4)(c)(i)
- Sch. 5 rule 26 Table words inserted by S.I. 2022/1382 reg. 54(7)(a)
- Sch. 5 rule 26(4) words inserted by S.I. 2022/1382 reg. 54(7)(d)
- Sch. 5 rule 26(1)(b) words inserted by S.I. 2023/1147 reg. 16(7)(a)
- Sch. 5 rule 28(2) words omitted by S.I. 2022/1382 reg. 54(8)(c)
- Sch. 5 rule 26 table words omitted by S.I. 2023/1147 reg. 16(7)(b)(ii)
- Sch. 5 rule 12(4)(b) words revoked by S.I. 2018/1310 Sch. 1 Pt. 2 (This S.I. is amended by S.I. 2019/1389, reg. 2)
- Sch. 5 rule 17(10) words revoked by S.I. 2018/1310 Sch. 1 Pt. 2 (This S.I. is amended by S.I. 2019/1389, reg. 2)
- Sch. 5 rule 38(9)(a) words revoked by S.I. 2018/1310 Sch. 1 Pt. 2 (This S.I. is amended by S.I. 2019/1389, reg. 2)
- Sch. 5 rule 30(3) words substituted by S.I. 2022/1309 reg. 9(3)(b)
- Sch. 5 rule 15(3) words substituted by S.I. 2022/1382 reg. 54(5)
- Sch. 5 rule 28(1) words substituted by S.I. 2022/1382 reg. 54(8)(a)(i)
- Sch. 5 rule 29(1) words substituted by S.I. 2022/1382 reg. 54(9)(a)
- Sch. 5 rule 30(2) words substituted by S.I. 2022/1382 reg. 54(10)(a)
- Sch. 5 rule 26 table words substituted by S.I. 2023/1147 reg. 16(7)(b)(i)

- Sch. 5 rule 26(2) words substituted by [S.I. 2023/1147 reg. 16\(7\)\(c\)](#)
- Sch. 5 rule 17(10) words substituted by [S.I. 2023/1225 reg. 7\(4\)\(a\)](#)