

SCHEDULE

Article 4

Modification of council tax legislation in respect of precepts for PCC functions

Modification of Chapters 4 and 4ZA of Part 1 of the Local Government Finance Act 1992

1. Section 40 of the 1992 Act (issue of precepts by major precepting authorities) applies as if after subsection (2) there were inserted—

“(2A) In the case of a mayoral combined authority the amounts referred to in subsection (2) above must be stated separately in respect of the PCC component and the general component referred to in section 42A.”

Commencement Information

I1 Sch. para. 1 in force at 27.4.2017, see [art. 1](#)

2. Section 42A of the 1992 Act (calculation of council tax requirement by authorities in England) applies as if—

(a) after subsection (3) there were inserted—

“(3A) The calculation under subsections (2) and (3) above must be made separately in respect of the mayor’s PCC functions (“the PCC component”) and the mayor’s general functions (“the general component”).”

(b) for subsection (4) there were substituted—

“(4) If the aggregate calculated under subsection (2) above in respect of the PCC component exceeds that calculated under subsection (3) above in respect of the PCC component, the mayor must calculate the amount equal to the difference, and the amount so calculated is to be the authority’s PCC component council tax requirement for the year.

(4A) If the aggregate calculated under subsection (2) above in respect of the general component exceeds that calculated under subsection (3) above in respect of the general component, the authority must calculate the amount equal to the difference, and the amount so calculated is to be its general component council tax requirement for the year.”

Commencement Information

I2 Sch. para. 2 in force at 27.4.2017, see [art. 1](#)

3. Section 42B of the 1992 Act (calculation of basic amount of tax by authorities in England) applies as if—

(a) in subsection (1), in the definition of item R, for “section 42A(4) above as its council tax requirement” there were substituted “section 42A(4) or (4A) above as its PCC component council tax requirement or as its general component council tax requirement, as the case may be”;

(b) after subsection (2) there were inserted—

“(2A) The calculation under subsection (1) above must be made separately in respect of the authority’s PCC component council tax requirement in order to calculate its PCC component basic amount of council tax and in respect of its general component council tax requirement to calculate its general component basic amount of council tax.”

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Commencement Information

I3 Sch. para. 3 in force at 27.4.2017, see [art. 1](#)

4. Section 47 of the 1992 Act (calculation of tax for different valuation bands) applies as if after subsection (3) there were inserted—

“(3A) The calculation under subsection (1) above must be made separately in respect of the authority’s PCC component basic amount of council tax and its general component basic amount of council tax.”

Commencement Information

I4 Sch. para. 4 in force at 27.4.2017, see [art. 1](#)

5. Section 48 of the 1992 Act (calculation of amount payable by each billing authority) applies as if after subsection (4) there were inserted—

“(4A) The calculations in subsections (2) and (3) must be made separately in respect of the authority’s PCC component basic amount of council tax for the year and its general component basic amount of council tax for the year.”

Commencement Information

I5 Sch. para. 5 in force at 27.4.2017, see [art. 1](#)

6. Section 49 of the 1992 Act (substitute calculations) applies as if in subsection (2)—

- (a) in paragraph (za) after “other than” there were inserted “a mayoral combined authority or”;
- (b) after paragraph (aa) there were inserted—

“(ab) in the case of a mayoral combined authority—

- (i) the amount under section 42A(4) above as its PCC component council tax requirement, or any amount calculated under section 42B(1) above as its PCC component basic amount of council tax applicable to any dwelling, would exceed that calculated in the previous calculations;
- (ii) the amount under section 42A(4A) above as its general component council tax requirement, or any amount calculated under section 42B(1) above as its general component basic amount of council tax applicable to any dwelling, would exceed that calculated in the previous calculations.”

Commencement Information

I6 Sch. para. 6 in force at 27.4.2017, see [art. 1](#)

7. Section 52ZC of the 1992 Act (determination of whether increase is excessive) applies as if after subsection (6) there were inserted—

“(6A) A principle that applies to a mayoral combined authority and that constitutes or includes a comparison falling within subsection (3) above may only provide for—

- (a) a comparison between PCC component relevant basic amounts of council tax,
 - (b) a comparison between general component relevant basic amounts of council tax,
- or

(c) a comparison within paragraph (a) and a comparison within paragraph (b).”

Commencement Information

I7 Sch. para. 7 in force at 27.4.2017, see [art. 1](#)

8. Section 52ZK of the 1992 Act (major precepting authority’s duty to notify appropriate billing authorities) applies as if after subsection (3) there were inserted—

“(3A) In the case of a mayoral combined authority, the reference in subsections (2) and (3) to “precept” is a reference to—

- (a) in a case where its PCC component relevant basic amount of council tax is excessive, that part of the precept which relates to the PCC component;
- (b) in a case where its general component relevant basic amount of council tax is excessive, that part of the precept which relates to the general component;
- (c) in a case where both are excessive, both components of the precept.”

Commencement Information

I8 Sch. para. 8 in force at 27.4.2017, see [art. 1](#)

9. Section 52ZT of the 1992 Act (directions to major precepting authorities) applies as if in subsection (2) for “council tax requirement” there were substituted “PCC component council tax requirement or general component council tax requirement as the case may be”.

Commencement Information

I9 Sch. para. 9 in force at 27.4.2017, see [art. 1](#)

10. Section 52ZX of the 1992 Act (meaning of relevant basic amount of council tax) has effect as if after subsection (4) there were inserted—

“(4A) In the case of a mayoral combined authority, any reference in this Chapter to the authority’s relevant basic amount of council tax for a financial year is a reference to the amount calculated by it in relation to the year under section 42B(1) above—

- (a) as its PCC component basic amount of council tax for the year (referred to in this Chapter as the mayoral combined authority’s PCC component relevant basic amount of council tax for the year); or
- (b) as its general component basic amount of council tax for the year (referred to in this Chapter as the mayoral combined authority’s general component relevant basic amount of council tax).”

Commencement Information

I10 Sch. para. 10 in force at 27.4.2017, see [art. 1](#)

Commencement Information

I1 Sch. para. 1 in force at 27.4.2017, see [art. 1](#)

I2 Sch. para. 2 in force at 27.4.2017, see [art. 1](#)

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- I3** Sch. para. 3 in force at 27.4.2017, see [art. 1](#)
- I4** Sch. para. 4 in force at 27.4.2017, see [art. 1](#)
- I5** Sch. para. 5 in force at 27.4.2017, see [art. 1](#)
- I6** Sch. para. 6 in force at 27.4.2017, see [art. 1](#)
- I7** Sch. para. 7 in force at 27.4.2017, see [art. 1](#)
- I8** Sch. para. 8 in force at 27.4.2017, see [art. 1](#)
- I9** Sch. para. 9 in force at 27.4.2017, see [art. 1](#)
- I10** Sch. para. 10 in force at 27.4.2017, see [art. 1](#)

Modification of the Council Tax (Demand Notices) (England) Regulations 2011

11. Regulation 3 (definition of “council tax requirement”) of the Council Tax (Demand Notices) (England) Regulations 2011 (“the 2011 Regulations”) applies as if in paragraph (4)(b) after “42A(4)” there were inserted “or 42A(4A) as the case may be”.

Commencement Information

- I11** Sch. para. 11 in force at 27.4.2017, see [art. 1](#)

12. Regulation 8 (supply of information by precepting authorities) of the 2011 Regulations applies as if in paragraph (2)(b) for “council tax requirement” there were substituted “PCC component council tax requirement and general component council tax requirement”.

Commencement Information

- I12** Sch. para. 12 in force at 27.4.2017, see [art. 1](#)

13. Schedule 1 (contents of demand notices) to the 2011 Regulations applies as if in paragraph 8 at the end there were inserted “including the amount of the PCC component and the amount of the general component”.

Commencement Information

- I13** Sch. para. 13 in force at 27.4.2017, see [art. 1](#)

Commencement Information

- I11** Sch. para. 11 in force at 27.4.2017, see [art. 1](#)
- I12** Sch. para. 12 in force at 27.4.2017, see [art. 1](#)
- I13** Sch. para. 13 in force at 27.4.2017, see [art. 1](#)

Modification of the Local Authorities (Conduct of Referendums) (Council Tax Increases) (England) Regulations 2012

14. The Local Authorities (Conduct of Referendums) (Council Tax Increases) (England) Regulations 2012 apply as if—

- (a) in regulation 2(1) (interpretation) there were inserted at the appropriate place the following definition—

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““general component relevant basic amount of council tax” and “PCC component relevant basic amount of council tax” have the meaning given by section 52ZX of the 1992 Act;”

- (b) in regulation 3 (question to be asked in a referendum) after paragraph (3) there were inserted—

“(4) Where a referendum is held in relation to a mayoral combined authority’s PCC component relevant basic amount of council tax for a financial year, references to an authority’s relevant basic amount of council tax in Schedule 1 are to be interpreted as references to the authority’s PCC component relevant basic amount of council tax.

(5) Where a referendum is held in relation to a mayoral combined authority’s general component relevant basic amount of council tax for a financial year, references to an authority’s relevant basic amount of council tax in Schedule 1 are to be interpreted as references to the authority’s general component relevant basic amount of council tax.”

- (c) in regulation 5 (publicity and other information to be provided in connection with referendums by precepting authorities other than the Greater London authority—

(i) in the heading at the end there were inserted “or a mayoral combined authority”;

(ii) in paragraph (1) after “Greater London Authority” there were inserted “or a mayoral combined authority”;

- (d) after regulation 6 (publicity and other information to be provided in connection with referendums by the Greater London Authority) there were inserted—

“Publicity and other information to be provided in connection with referendums by a mayoral combined authority

6A.—(1) This paragraph applies where a mayoral combined authority has determined under section 52ZB(3) in relation to a financial year (“the relevant financial year”) that—

(a) its PCC component or general component relevant basic amount of council tax is excessive; or

(b) both of those components are 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 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;

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- (g) of the authority's PCC component relevant basic amount of council tax for the relevant financial year;
 - (h) of the authority's PCC component relevant basic amount of council tax for the financial year preceding the relevant financial year;
 - (i) of the percentage change in the authority's PCC component relevant basic amount of council tax from the preceding year to the relevant financial year expressed to one decimal place;
 - (j) of what the amount calculated by the authority as its PCC component 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 PCC component 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;
 - (l) of the authority's general component relevant basic amount of council tax for the relevant financial year;
 - (m) of the authority's general component relevant basic amount of council tax for the financial year preceding the relevant financial year;
 - (n) of the percentage change in the authority's general component relevant basic amount of council tax from the preceding financial year to the relevant financial year expressed to one decimal place;
 - (o) of what the amount calculated by the authority as its general component 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 general component 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 subparagraph (q).
- (3) 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.”

Commencement Information

I14 Sch. para. 14 in force at 27.4.2017, see [art. 1](#)

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Changes and effects yet to be applied to :

- art. 8(4) modified by S.I. 2014/864, Sch. 1 para. 3(12) (as substituted) by [S.I. 2021/112 Sch. 7](#)