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STATUTORY INSTRUMENTS

1993 No. 175

COUNCIL TAX, ENGLAND AND WALES

The Council Tax (Transitional Reduction Scheme) (England) Regulations 1993

<i>Made</i>	- - - -	<i>3rd February 1993</i>
<i>Laid before Parliament</i>		<i>3rd February 1993</i>
<i>Coming into force</i>	- -	<i>15th February 1993</i>

The Secretary of State, in exercise of the powers conferred on him by sections 13 and 113(1) and (2) of the Local Government Finance Act 1992(1), and of all other powers enabling him in that behalf, hereby makes the following Regulations:

PART I
GENERAL

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Council Tax (Transitional Reduction Scheme) (England) Regulations 1993 and shall come into force on 15th February 1993.

(2) These Regulations extend only to England.

Interpretation, etc.

2.—(1) In these Regulations, except insofar as the context otherwise requires—

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

“the 1988 Act” means the Local Government Finance Act 1988(2);

“the 1993 financial year” means the financial year beginning on 1st April 1993;

(1) 1992 c. 14. See section 116(1) for the definition of “prescribed”.
(2) 1988 c. 41.

- “the Benefit Regulations” means the Council Tax Benefit (General) Regulations 1992(3);
- “the Disabilities Regulations” means the Council Tax (Reductions for Disabilities) Regulations 1992(4);
- “alternative valuation band”, in relation to a person who is an eligible person for the purposes of the Disabilities Regulations, means the alternative valuation band applicable in his case for the purposes of regulation 4 of those Regulations;
- “discounted chargeable amount”, in relation to a person, a dwelling and a day, means the amount estimated by the relevant billing authority as that which the person would be liable to pay in respect of council tax as regards the dwelling and the day if his liability fell to be calculated solely by reference to section 10 of the Act or, as his circumstances require, that section read with section 11 of the Act: but in the application of this definition to a person who is an eligible person for the purposes of the Disabilities Regulations, the estimate shall be made as if in the definition of “A” in section 10 of the Act there were substituted for the reference to the valuation band listed for the dwelling a reference to the alternative valuation band;
- “finance report”, means the Local Government Finance Report (England) 1993/94(5);
- “police precepting authority” means the Receiver for the Metropolitan Police District, Essex County Council, Hertfordshire County Council or Surrey County Council;
- “qualifying dwelling” means a dwelling which at the end of the 31st March 1993 is the sole or main residence of any individual;
- “the Receiver” means the Receiver for the Metropolitan Police District;
- “relevant formula” means the first of the formulae set out in paragraph 2 of Schedule 1 to these Regulations;
- “relevant precepting authority”, in relation to a billing authority, means a major precepting authority(6) which has power to issue a precept to the billing authority for the 1993 financial year;
- “relevant special expenses” means—
- (a) as regards the Receiver, such of his expenses as are, by virtue of section 46(2)(d) of the Act, a special item for the purposes of section 45 of the Act and the 1993 financial year;
 - (b) as regards any other police precepting authority, such of the authority’s expenses as are, by virtue of section 46(2)(a) of the Act, a special item for the purposes of section 45 of the Act and that year;
- “scheme community charge”, in relation to a billing authority, means the scheme community charge specified in relation to that authority in a report made in accordance with regulation 4(1);
- “special tax base”—
- (a) in relation to a police precepting authority other than the Receiver, means the amount calculated for the 1993 financial year by the Secretary of State, in accordance with the rules specified in Annex C to the finance report, as the council tax base for revenue support grant purposes of the part of the authority’s area to which relevant special expenses apply;
 - (b) in relation to the Receiver, means the aggregate of the standard tax bases of the councils of the inner London boroughs;

(3) S.I. 1992/1814. See also the Council Tax Benefit (Transitional) Order 1992 (S.I. 1992/1909).

(4) S.I. 1992/554.

(5) HMSO: London, 1993: ISBN 010 242293 1.

(6) See section 39(1) of the Local Government Finance Act 1992.

“standard spending assessment”, in relation to an authority, means the amount of the authority’s standard spending assessment for the 1993 financial year calculated by the Secretary of State in accordance with section 4 of the finance report;

“standard tax base”, in relation to an authority, means the amount calculated for the 1993 financial year by the Secretary of State, in accordance with the rules specified in Annex C to the finance report, as the council tax base for revenue support grant purposes of the whole of the authority’s area.

(2) Any reference in these Regulations to the relevant valuation band in relation to a dwelling is a reference to the valuation band shown as applicable to the dwelling—

(a) in the billing authority’s valuation list; or

(b) if no such list is in force—

(i) except in a case to which paragraph (3) applies, in the copy of the proposed list supplied to the authority under section 22(5)(b) of the Act;

(ii) in a case to which paragraph (3) applies, in information which for the purposes of this paragraph is relevant information.

(3) This paragraph applies where the listing officer⁽⁷⁾ supplies the authority with information relating to property shown in the proposed list (including information relating to the application to such property of article 3 or 4 of the Council Tax (Chargeable Dwellings) Order 1992⁽⁸⁾); and such information is relevant information for the purposes of paragraph (2)(b)(ii) to the extent that it differs from information contained in the proposed list.

(4) Any reference in these Regulations to a liable person is a reference to a person who is liable (whether his liability is sole or joint and several) to pay to a billing authority, in respect of a particular dwelling, an amount in respect of council tax, and includes, unless the context otherwise requires, a reference to a person who in the opinion of the authority will be so liable; and references to the amount which a person is liable to pay shall be construed accordingly.

Prescribed year

3. The 1993 financial year is prescribed as the year for which these Regulations apply.

Report by the Secretary of State

4.—(1) The Secretary of State shall before 28th February 1993 specify for each billing authority in a report for the purposes of these Regulations a scheme community charge.

(2) The report mentioned in paragraph (1) shall be laid before the House of Commons.

PART II

REDUCTIONS RELATED TO COMMUNITY CHARGES

Persons to whom Part II applies

5. A person is an eligible person for the purposes of this Part on a particular day if, as regards that day—

(a) he is a liable person in respect of a qualifying dwelling; and

(b) the dwelling is the sole or main residence of any individual.

⁽⁷⁾ See the definition in section 69(1) of the Local Government Finance Act 1992.

⁽⁸⁾ S.I. 1992/549.

Calculation of amount payable

6.—(1) Subject to paragraph (2) and regulation 7, the amount which an eligible person is liable to pay in respect of a qualifying dwelling and a day (unless the product of the relevant formula is a negative amount) is an amount equal to the difference between—

- (a) the discounted chargeable amount; and
- (b) the amount determined in his case in accordance with the relevant formula,

save that, where the amount determined as mentioned in sub-paragraph (b) for a day is greater than the discounted chargeable amount for that day, the amount which he is liable to pay in respect of that day is nil.

(2) Where a determination awarding council tax benefit under the Benefit Regulations is effective as regards a dwelling and a day in respect of which a person is an eligible person for the purposes of this Part, the amount which he is liable to pay as regards that day shall be the amount ascertained in accordance with paragraph (1) less the amount of his council tax benefit for that day.

Local government boundary changes

7.—(1) This regulation applies where, in consequence of an order under Part IV of the Local Government Act 1972⁽⁹⁾ (changes in local government areas), an amount of council tax falls to be paid as regards a qualifying dwelling to an authority (“the new authority”) other than the one to which amounts fell to be so paid before the coming into force of the order (“the old authority”).

- (2) Where this regulation applies, in the application of the relevant formula—
- (a) the amount “A” is the amount calculated by reference to the new authority; and
 - (b) the amount “B” is the amount calculated by reference to the old authority.

(3) Paragraph (2) applies only in relation to the day on which an amount first falls to be paid to the new authority and later days.

PART III

INFORMATION AND APPEALS

Supply of information by the Secretary of State

8.—(1) As soon as practicable after the House of Commons has approved the finance report the Secretary of State shall—

- (a) notify each billing authority and each major precepting authority other than the Receiver of the amount of its standard spending assessment;
- (b) notify each billing authority of the amounts which, as regards—
 - (i) the authority; and
 - (ii) each major precepting authority which, in relation to the authority, is a relevant precepting authority,
 are the amounts payable to it by way of redistributed non-domestic rates and revenue support grant⁽¹⁰⁾ and of its standard tax base; and
- (c) notify each billing authority in relation to which a police precepting authority is a relevant precepting authority of the amount of the police precepting authority’s special tax base.

⁽⁹⁾ 1972 c. 70.

⁽¹⁰⁾ Relevant definitions are in section 69 of the Local Government Finance Act 1992.

(2) Where in accordance with section 85 of the 1988 Act⁽¹¹⁾ a determination as regards additional grant has been made for the 1993 financial year and specified in a report which has been laid before the House of Commons, the Secretary of State shall, as soon as practicable after the approval of that report, notify each billing authority of the amounts which, as regards—

- (a) the authority; and
- (b) each major precepting authority which, in relation to the authority, is a relevant precepting authority,

are the amounts payable to it by way of additional grant.

Supply of information by major precepting authorities

9.—(1) As soon as practicable after it has made the calculations in relation to the 1993 financial year required by section 44 of the Act or, where section 45 of the Act applies, subsections (2) and (3) of that section—

- (a) each major precepting authority which is not a police precepting authority shall notify each billing authority in relation to which it is a relevant precepting authority of the amount calculated by it under section 44(1); and
- (b) each police precepting authority shall notify each billing authority in relation to which it is a relevant precepting authority of—
 - (i) the amount calculated by it under section 45 as applicable to the billing authority's area or, as the case may be, to part of that area; and
 - (ii) where an amount calculated under that section is applicable to part only of the billing authority's area, the part to which the amount relates.

(2) Each major precepting authority other than the Receiver shall, as soon as practicable after it has made the calculations required by section 43 of the Act in relation to the 1993 financial year—

- (a) calculate its scheme budget requirement for the year; and
- (b) notify each billing authority in relation to which it is a relevant precepting authority of the amount of its scheme budget requirement for the year;

and for these purposes “scheme budget requirement” has the same meaning as in Part II of Schedule 2.

(3) The Receiver shall, as soon as practicable after he has made the calculations required by section 43 of the Act in relation to the 1993 financial year, notify each billing authority in relation to which he is a relevant precepting authority of the amount of his budget requirement for the year.

(4) Each police precepting authority shall, as soon as practicable after it has made the calculations required by section 43 of the Act in relation to the 1993 financial year, notify each billing authority in relation to which it is a relevant precepting authority of the amount of its relevant special expenses for that year.

(5) Where a major precepting authority makes substitute calculations in accordance with section 49 of the Act in relation to the 1993 financial year, paragraphs (1) to (4) (so far as applicable) shall have effect in consequence of those calculations as they have effect in consequence of the original calculations.

(6) Information need not be given under this regulation insofar as it would be repetitive of information given to the authority concerned for any purpose of Part I of the Act.

⁽¹¹⁾ Section 85 is amended by paragraph 16 of Schedule 10 to the Local Government Finance Act 1992.

Supply of information by individuals

10. A billing authority may, for the purpose of considering whether Part II of these Regulations applies to any person, by written notice request that person to furnish to the authority within such period, not being less than 21 days, as it may reasonably specify such information specified in the notice as it may reasonably request of that person to assist it in considering that question.

Appeals

11.—(1) Where a billing authority makes a decision relating to the application or operation of these Regulations in relation to an individual, the authority shall, if requested in writing by the person so affected, provide him with a written statement of its decision and the reasons for it; and any such statement shall be dated and shall be sent within 14 days from the date on which it is requested or as soon as is reasonably practicable thereafter.

(2) No appeal may be made to a valuation tribunal in respect of any decision of a billing authority relating solely to the application or operation of these Regulations: but a person aggrieved by such a decision may appeal to a review board appointed by the billing authority and constituted as mentioned in regulation 70(3) of the Benefit Regulations.

Notice of appeal

12. An appellant shall give notice of appeal in writing to the billing authority.

Procedure for appeals

13.—(1) Regulations 71(2) to (9) and 72(4) and (5) of the Benefit Regulations shall apply with the necessary modifications for the purposes of an appeal under these Regulations as they apply for the purposes of a further review.

(2) A billing authority shall comply with any decision of its review board.

Department of the Environment
3rd February 1993

Michael Howard
One of Her Majesty's Principal Secretaries of
State

SCHEDULE 1

Regulation 6(1)

FORMULA FOR PURPOSES OF REGULATION 6

1. In this Schedule—

“average council tax”, in relation to a billing authority, its area or the relevant part of its area, and a dwelling in a particular valuation band, means the amount determined by the authority in accordance with Part I of Schedule 2 below as applicable to dwellings in that area or part and that band;

“relevant part”, in relation to a billing authority’s area and a dwelling, means the part of its area in which the dwelling in question is situated and in relation to which the authority makes a separate calculation—

- (a) in accordance with section 30(1), (4) and (5) of the Act, of set council tax,
- (b) in accordance with Part I of Schedule 2 below, of average council tax,
- (c) in accordance with Part II of that Schedule, of scheme council tax;

“scheme council tax”, in relation to a billing authority, its area or the relevant part of its area, and a dwelling in a particular valuation band, means the amount determined by the authority in accordance with Part II of Schedule 2 as applicable to dwellings in that area or part and that band;

“set council tax”, in relation to a billing authority, its area or the relevant part of its area, and a dwelling in a particular valuation band means—

- (a) subject to sub-paragraph (b), the amount which, for the 1993 financial year and dwellings in that area or part and that band, has been set by the billing authority under section 30 of the Act;
- (b) where an amount has been set in substitution for such an amount as is referred in sub-paragraph (a), the amount so set.

2. The formula for the purposes of regulation 6 is—

$$\frac{A - (B + C)}{D}$$

where—

A is the amount found by applying the formula—

$$\frac{E \times F}{G}$$

where—

E is the amount found in accordance with paragraph 3 below;

F is the discounted chargeable amount as regards 1st April 1993; and

G is the amount that would be the discounted chargeable amount, as regards that day, if the words “or, as his circumstances require, that section read with section 11 of the Act” were omitted from the definition of that term in regulation 2(1);

B is the product of the formula—

$$(H \times J) - K$$

where—

H is the scheme community charge of the authority concerned;

J is the number of persons who by virtue of their residence in the qualifying dwelling in question on 31st March 1993—

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- (a) are subject on that day to a personal community charge of the authority; or
- (b) are liable to pay an amount by way of contribution under section 9 of the 1988 Act (collective community charge contributions) in respect of that dwelling and a contribution period which consists of or includes that day; and

K is an amount equal to the difference (if any) between—

- (i) the aggregate of the amounts payable as regards the qualifying dwelling in question and in respect of the authority's personal community charge as it has effect for the financial year ending on 31st March 1993 by the persons subject to that charge on that day by virtue of their residence in that dwelling; and
- (ii) the aggregate of the amounts which, but for section 13 of the 1988 Act and regulations under section 13A(12) of that Act, would have been so payable in respect of that charge, that year and that dwelling by the same number of persons as are subject to that charge as mentioned in paragraph (i) above;

C is the amount specified in column (2) of the following Table in relation to such valuation band shown in column (1) of that Table as is—

- (i) in the case of a dwelling in respect of which, as regards 1st April 1993, a person is an eligible person both for the purposes of Part II of these Regulations and for the purposes of the Disabilities Regulations, the alternative valuation band;
- (ii) in the case of a dwelling in respect of which, as regards 1st April 1993, a person who is not an eligible person for the purposes of the Disabilities Regulations is an eligible person for the purposes of Part II of these Regulations, the relevant valuation band

TABLE

<i>(1)</i> <i>Valuation band</i>	<i>(2)</i> <i>Amount £</i>
A	91
B	104
C	117
D	130
E	143
F	156
G	169
H	182

and D is the number of days in the financial year.

3.—(1) Where the average council tax is equal to or exceeds the scheme council tax, E is an amount equal to the scheme council tax applicable—

- (a) in the case of a dwelling in respect of which, as regards 1st April 1993, a person is an eligible person for the purposes of the Disabilities Regulations, to dwellings listed in the alternative valuation band and situated in the relevant part of the billing authority's area;

(12) Section 13A was inserted by paragraph 5 of Schedule 5 to the Local Government and Housing Act 1989 (c. 42).

- (b) in the case of a dwelling in respect of which, as regards 1st April 1993, a person is not an eligible person for the purposes of the Disabilities Regulations, to dwellings listed in the relevant valuation band and situated in the relevant part of the billing authority's area.
- (2) Where the average council tax is less than the scheme council tax—
- (a) if the average council tax exceeds the set council tax, E is an amount equal to the average council tax applicable as mentioned in paragraph (a) or, as the case may be, paragraph (b) of sub-paragraph (1);
 - (b) if the set council tax is equal to or exceeds the average council tax but is less than the scheme council tax, E is an amount equal to the set council tax applicable as so mentioned;
 - (c) if the scheme council tax is equal to or less than the set council tax, E is an amount equal to the scheme council tax applicable as so mentioned.
4. In calculating the amount of any difference for the purposes of the definition of "K" in paragraph 2, it shall be assumed (so far as relevant for the purposes of section 13 of the 1988 Act or regulations under section 13A of that Act) that the circumstances of an individual and a state of affairs on 31st March 1993 had been his circumstances and the state of affairs on each day of the financial year ending on that day.

SCHEDULE 2

Schedule 1

AVERAGE COUNCIL TAXES AND SCHEME COUNCIL TAXES

PART I

DETERMINATION OF AVERAGE COUNCIL TAXES

1.—(1) The average council tax of a billing authority other than the Council of the Isles of Scilly for dwellings in a particular valuation band is the amount determined in accordance with the formula—

$$(A + B) \times N.$$

(2) The average council tax of the Isles of Scilly for dwellings in a particular valuation band is the amount determined in accordance with the formula—

$$A \times N.$$

(3) Paragraph 2 shall have effect for the purposes of sub-paragraph (1) and, so far as applicable, sub-paragraph (2).

(4) This sub-paragraph applies where—

- (a) a police precepting authority makes calculations under section 45 of the Act; and
- (b) an amount calculated under subsection (3) of that section relates to part only of the area of a billing authority in relation to which the police precepting authority is a relevant precepting authority.

(5) In a case to which sub-paragraph (4) applies, the billing authority shall calculate, in accordance with the formula set out in sub-paragraph (1), as read with paragraph 2(3) and (4) below, an average council tax—

- (a) for dwellings situated in the part of its area referred to in sub-paragraph (4)(b) above, and
- (b) for dwellings situated in the other part of its area.

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2.—(1) A is the amount calculated (or last calculated) by the billing authority under section 33 of the Act as the basic amount of its council tax for the 1993 financial year.

(2) Where, in relation to the billing authority, no relevant precepting authority is a police precepting authority, B is the amount or, as the case may be, the aggregate of the amounts calculated (or last calculated) by each relevant precepting authority under section 44 of the Act.

(3) Where, in relation to a billing authority, the only relevant precepting authority or, if there is more than one relevant precepting authority, each of them, is a police precepting authority, B is the amount or aggregate of the amounts calculated (or last calculated) by each relevant precepting authority under section 45 of the Act as applicable to dwellings in the part of its area in which the dwelling is situated.

(4) Where, in relation to a billing authority, one of the relevant precepting authorities is a police precepting authority, but the other is not, B is the aggregate of the amounts calculated—

- (a) as regards the authority which is a police precepting authority, under section 45 of the Act as applicable to dwellings in the part of its area in which the dwelling is situated; and
- (b) as regards the other relevant precepting authority, under section 44 of the Act.

(5) N is the number or fraction specified in column (2) of the following Table in relation to the relevant valuation band:

TABLE

(1) Valuation band	(2) Number or fraction
A	6/9
B	7/9
C	8/9
D	1
E	11/9
F	13/9
G	15/9
H	2.

PART II

DETERMINATION OF SCHEME COUNCIL TAXES

1. In this Part—

“Exchequer support”, in relation to an authority and the 1993 financial year, means the aggregate of the amounts for the year payable to the authority by way of—

- (a) redistributed non-domestic rates,
- (b) revenue support grant, and
- (c) additional grant(13);

“relevant budget amount” means—

(13) Relevant definitions are in section 69 of the Local Government Finance Act 1992.

- (a) as regards a relevant precepting authority other than the Receiver, whichever is the greatest of such of the following amounts as are applicable in the authority's case—
 - (i) the amount of the authority's standard spending assessment ("SSA"),
 - (ii) the aggregate of the authority's relevant notional amount and a percentage of that amount not exceeding 2.5%, where that aggregate does not exceed SSA by more than 1%,
 - (iii) the aggregate of the authority's relevant notional amount and a percentage of that amount not exceeding 1.75%, where that aggregate does not exceed SSA by more than 5%,
 - (iv) the aggregate of the authority's relevant notional amount and a percentage of that amount not exceeding 1%, where that aggregate does not exceed SSA by more than 10%,
 - (v) the aggregate of the authority's relevant notional amount and a percentage of that amount not exceeding 0.5%, where that aggregate does not exceed SSA by more than 12.5%,
 - (vi) the aggregate of SSA and a percentage of SSA not exceeding 30%, where that aggregate does not exceed the authority's relevant notional amount,
 - (vii) the aggregate of SSA and a percentage of SSA not exceeding 60%, where that aggregate is at least 5% less than the authority's relevant notional amount, and
 - (viii) an amount which is at least 10% less than the authority's relevant notional amount;
- (b) as regards a billing authority other than the Common Council, the aggregate of—
 - (i) the amount which would be ascertained in accordance with paragraph (a) if the reference in that paragraph to a relevant precepting authority were a reference to the billing authority;
 - (ii) the amount of every precept issued to the authority for the 1993 financial year by a local precepting authority;
 - (iii) every amount anticipated by the authority in accordance with the Billing Authorities (Anticipation of Precepts) Regulations 1992⁽¹⁴⁾ as regards that year; and
 - (iv) every amount taken into account by the authority in accordance with the Local Government Finance (Miscellaneous Provisions) (England) Order 1993⁽¹⁵⁾;
- (c) as regards the Common Council, the aggregate of—
 - (i) the amount which would be ascertained in accordance with paragraph (a) if references in that paragraph to a relevant precepting authority and its standard spending assessment were references to the Common Council and the amount determined by the Secretary of State for the 1993 financial year and notified to the Council for the purposes of calculating the required maximum for the year in accordance with paragraph 9(4) of Part II of Schedule 7 to the 1988 Act⁽¹⁶⁾; and
 - (ii) the amounts which would be ascertained in accordance with sub-paragraphs (ii) to (iv) of paragraph (b) if references in those paragraphs to the authority were references to the Council;

⁽¹⁴⁾ S.I. 1992/3239.

⁽¹⁵⁾ S.I. 1993/22.

⁽¹⁶⁾ Sub-paragraph (4) of paragraph 9 is substituted by paragraph 5 of Schedule 10 to the Local Government Finance Act 1992.

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“relevant notional amount”, in relation to an authority, means the amount specified for the authority in the Limitation of Council Tax and Precepts (Relevant Notional Amounts) Report (England) 1993/94⁽¹⁷⁾;

“scheme budget requirement”—

- (a) in relation to an authority other than the Receiver, means the lesser of—
 - (i) the amount calculated (or last calculated) by the authority in accordance with section 32(4) or section 43(4) of the Act, as the case may be, as its budget requirement for the 1993 financial year; and
 - (ii) its relevant budget amount for that year;
- (b) in relation to the Receiver, means the amount calculated (or last calculated) by him in accordance with section 43(4) of the Act, as his budget requirement for the 1993 financial year.

2.—(1) The scheme council tax of a billing authority other than the Council of the Isles of Scilly for dwellings in a particular valuation band is the amount determined in accordance with the formula—

$$\left[\left(L + M \right) \times \frac{100}{98} \right] \times N$$

(2) The scheme council tax for the Council of the Isles of Scilly for dwellings in a particular valuation band is the amount determined in accordance with the formula—

$$\left[L \times \frac{100}{98} \right] \times N$$

(3) Paragraphs 3 and 4 shall have effect for the purposes of sub-paragraph (1) and, so far as applicable, sub-paragraph (2).

(4) In sub-paragraphs (1) and (2), “N” has the meaning given by paragraph 2(5) of Part I of this Schedule.

(5) Where a relevant precepting authority which is a police precepting authority precepts on, or has relevant special expenses relating to, part only of a billing authority’s area, the billing authority shall calculate, in accordance with the formula set out in sub-paragraph (1), as read with paragraph 4(3)(a) and (b) below, a scheme council tax—

- (a) for dwellings situated in the part of its area to which relevant special expenses relate, and
- (b) for dwellings situated in the other part of its area.

3. “L” is the amount found by applying the formula—

$$\frac{O - P}{Q}$$

where—

- O is the billing authority’s scheme budget requirement;
- P is the authority’s Exchequer support, and
- Q is the authority’s standard tax base.

4.—(1) Where, in relation to a billing authority, no relevant precepting authority is a police precepting authority, “M” is—

⁽¹⁷⁾ HMSO: London, 1993: ISBN 0–10–242493–4, amended by the Limitation of Council Tax and Precepts (Relevant Notional Amounts) (Amendment) Report (England) 1993/94.

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- (a) where there is only one relevant precepting authority, the amount found by applying the formula—

$$\frac{R - S}{T}$$

where—

R is the relevant precepting authority's scheme budget requirement,

S is the authority's Exchequer support, and

T is the authority's standard tax base;

- (b) where there is more than one relevant precepting authority, the aggregate of the amounts found by applying the formula set out in paragraph (a) as regards each of them.

- (2) Where, in relation to a billing authority, the only relevant precepting authority is a police precepting authority, "M" is found by applying the formula—

$$\frac{U}{W} + V$$

where—

U is the aggregate of the relevant precepting authority's relevant special expenses;

V is the product of the formula—

$$\frac{R - S - U}{T}$$

where R, S and T have the same connotations as in sub-paragraph (1), and U is the aggregate of the relevant precepting authority's relevant special expenses; and

W is the relevant precepting authority's special tax base.

- (3) Where, in relation to a billing authority, there is more than one relevant precepting authority and each of them is a police precepting authority, "M" is—

- (a) in relation to the part (if any) of the billing authority's area to which relevant special expenses do not apply, the aggregate of the amounts found by applying, as regards each relevant precepting authority, the formula—

$$\frac{R - S - U}{T}$$

where—

R, S, and T have the same connotations as in sub-paragraph (1), and

U has the same connotation as in sub-paragraph (2); and

- (b) in relation to the part (if any) of the billing authority's area to which relevant special expenses apply, the formula—

$$\frac{U}{W} + V$$

where

U, V and W have the same connotations as in sub-paragraph (2);

- (c) in any other case, the aggregate of the amounts found by applying, as regards each relevant precepting authority, the formula set out in paragraph (a).

- (4) Where, in relation to a billing authority, one of the relevant precepting authorities is a police precepting authority, but the other is not, "M" is the aggregate of the amounts found by applying—

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- (a) as regards the relevant precepting authority which is not a police precepting authority, the formula set out in sub-paragraph (1); and
- (b) as regards the other relevant precepting authority—
 - (i) where the billing authority is the council of an inner London borough, the formula set out in sub-paragraph (2);
 - (ii) in any other case, the formula set out in paragraph (a) of sub-paragraph (3).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide for the reduction in certain cases of the amount that a person is liable to pay to a billing authority in England by way of council tax. They have effect in relation to the financial year beginning on 1st April 1993 (regulation 3).

For the purposes of the Regulations the Secretary of State is required to lay before Parliament not later than 28th February 1993 a report specifying for each English billing authority a scheme community charge (regulation 4). This amount is relevant to the calculation required under Part II of the Regulations.

Other elements relevant to that calculation are the amounts of the authority's average council tax and scheme council tax. These amounts are to be ascertained in accordance with Schedule 2 to the Regulations.

The amount that a person is liable to pay will be calculated in accordance with Part II of the Regulations for any day as regards which his liability relates to a dwelling which is on that day, and was on 31st March 1993, the sole or main residence of an individual (regulations 5 and 6).

Broadly, the amount of the reduction allowed under the Regulations will be the amount by which the billing authority's scheme council tax (or, in certain cases, its set council tax or its average council tax) exceeds the sum of its scheme community charge and an amount which varies according to the valuation band applicable to the dwelling in question. Unless the Council Tax (Reductions for Disabilities) Regulations 1992 apply, the relevant valuation band is the one to which the dwelling has been assigned in the billing authority's valuation list or, where the calculation is made before 1st April 1993, in the draft list or, in certain cases, in information supplied by the listing officer. Where those Regulations apply, account is taken of the lower valuation band applicable for the purposes of those Regulations. Discount under section 11 of the Local Government Finance Act 1992 is also taken into account, where applicable.

Regulation 6(2) provides that, where there is an entitlement to council tax benefit, the amount of the benefit is deducted from the amount calculated under regulation 6(1).

Special provision is made by regulation 7 for the effect of local government boundary changes.

In Part III of the Regulations, regulations 8 and 9 require the Secretary of State and major precepting authorities to provide billing authorities with information relevant to the determination of their average council taxes and scheme council taxes. Regulation 10 enables billing authorities to obtain information for the purpose of establishing whether a calculation under Part II is required. Regulation 11 provides for appeals in connection with the Regulations to be considered by a review board of

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the billing authority, rather than a valuation tribunal. Regulations 12 and 13 relate to the appeal procedure.