



Local Government Act 1999

1999 CHAPTER 27

PART II

REGULATION OF COUNCIL TAX AND PRECEPTS

31 Major precepting authorities: further regulation

- (1) This section applies if the amount calculated by a major precepting authority as its budget requirement for a financial year is excessive.
- (2) Whether an amount is excessive shall be determined by reference to criteria specified and published by the Secretary of State.
- (3) Where this section applies the precepting authority must pay a sum to each billing authority to which the precepting authority has power to issue a precept.
- (4) The Secretary of State's criteria may refer to such factors as he thinks fit, and—
 - (a) the factors may differ from factors relevant for the purposes of Chapter IVA or V of Part I of the Local Government Finance Act 1992;
 - (b) different factors may be applied with regard to different authorities or categories of authority;
 - (c) any category determined for this purpose may be different from any category or class relevant for the purposes of Chapter IVA or V.
- (5) The Secretary of State may by regulations make provision—
 - (a) as to how sums are to be calculated;
 - (b) as to the manner in which sums are to be paid;
 - (c) as to the period within which, or time or times at which, sums or instalments of sums are to be paid;
 - (d) as to the recovery (by deduction or otherwise) of any excess amount paid by a precepting authority in purported discharge of any liability arising by virtue of this section;

Status: This is the original version (as it was originally enacted).

- (e) that if a sum or instalment is not paid to a billing authority in accordance with this section and the regulations, the authority is to be entitled to interest from the precepting authority on the amount of the sum or instalment;
 - (f) requiring a major precepting authority to supply information to a billing authority to which the precepting authority has power to issue a precept;
 - (g) as to the form and manner in which the information is to be supplied;
 - (h) as to the time when the information is to be supplied.
- (6) The regulations may make different provision in relation to different authorities or categories of authority; and in particular they may require a precepting authority to pay different sums to different billing authorities.
- (7) Subject to subsection (11), this section applies as regards the financial year beginning with 1st April 1999 and subsequent financial years.
- (8) The power to make the regulations shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.
- (9) In this section “billing authority” and “major precepting authority” have the same meaning as in Part I of the Local Government Finance Act 1992.
- (10) The reference in this section to the amount calculated by a major precepting authority as its budget requirement for a financial year is to the amount calculated by it in relation to the year under—
- (a) section 70(8) of the Greater London Authority Act 1999 (where the authority is the Greater London Authority), or
 - (b) section 43(4) of the Local Government Finance Act 1992 (in any other case).
- (11) In its application as regards the financial year beginning with 1st April 1999 this section shall have effect with the following modifications—
- (a) whether an amount is excessive for the purposes of subsection (1) shall be determined by the Secretary of State,
 - (b) the Secretary of State shall inform a major precepting authority if he determines that this section applies in relation to it,
 - (c) the Secretary of State may base his opinion on such factors as he thinks fit (for which purpose subsection (4)(a) to (c) shall have effect), and
 - (d) the Secretary of State may, in particular, base his opinion on guidance which he has published before the coming into force of this section.
- (12) This section shall apply separately to England and to Wales.
- (13) In its application to Wales this section shall have effect with these modifications—
- (a) for each reference to the Secretary of State there shall be substituted a reference to the National Assembly for Wales;
 - (b) in subsection (8) the words “subject to annulment in pursuance of a resolution of either House of Parliament” shall be omitted.