

EXPLANATORY NOTES

LOCAL GOVERNMENT FINANCE ACT 2012

INTRODUCTION

OVERVIEW AND SUMMARY

OVERVIEW OF THE STRUCTURE

Non-domestic rates

Council tax

Council tax reduction schemes

Technical reforms for council tax

TERRITORIAL EXTENT AND APPLICATION

Territorial Extent: Scotland

Territorial Application: Wales

Territorial Extent: Northern Ireland

COMMENTARY ON SECTIONS

Non-Domestic Rates

Section 1: Local retention of non-domestic rates

Section 2: Revenue support grant

Section 3: Additional grant

Section 4: General GLA Grant

Section 5: Local retention of non-domestic rates: further amendments

Section 6: Definition of domestic property

Section 7: Payments to and from authorities

Section 8: Provision of information about non-domestic rates

Council Tax

Section 9: Council tax reduction schemes: review

These notes refer to the Local Government Finance Act 2012 (c.17)

Section 10: Council tax reduction schemes

Section 11: Power to determine further discounts for certain dwellings

Section 12: Power to set higher amount for long-term empty dwellings

Section 13: Mortgagee in possession to be liable for council tax

Section 14: Regulations about powers to require information, offences and penalties

Section 15: Calculation of a billing authority's council tax base

Section 16: Provision of information about council tax

Section 17: Power for HMRC to supply information for purposes of council tax

Section 18: Power for HMRC to supply information for purposes of rates in Northern Ireland

General

Section 19: Interpretation

Section 20: Power to make transitional, consequential etc provision

Section 21: Financial provisions

Section 22: Extent and short title

Schedule 1: Local retention of non-domestic rates

PART 1: MAIN NON-DOMESTIC RATING ACCOUNTS

PART 2: DETERMINATION OF THE CENTRAL AND LOCAL SHARE

PART 3: PAYMENTS TO THE SECRETARY OF STATE IN RESPECT OF THE CENTRAL SHARE

PART 4: PAYMENTS BY BILLING AUTHORITIES TO MAJOR PRECEPTING AUTHORITIES

PART 5: PRINCIPAL PAYMENTS IN CONNECTION WITH LOCAL RETENTION OF NON-DOMESTIC RATES

PART 6: LEVY ACCOUNTS

PART 7: LEVY PAYMENTS, SAFETY NET PAYMENTS AND DISTRIBUTION OF REMAINING BALANCE

PART 8: TRANSITIONAL PROTECTION PAYMENTS

PART 9: POOLING OF AUTHORITIES

PART 10: DESIGNATION OF AREAS AND CLASSES OF HEREDITAMENT

These notes refer to the Local Government Finance Act 2012 (c.17)

PART 11: SUPPLEMENTARY

Schedule 2: Amendments of provisions about revenue support grant in England

Schedule 3: Further amendments relating to non-domestic rating

PART 1: AMENDMENTS TO SCHEDULE 8 TO THE LGFA 1988

PART 2: OTHER AMENDMENTS

Schedule 4: Amendments relating to council tax reduction schemes

COMMENCEMENT

HANSARD REFERENCES

GLOSSARY OF TERMS AND ABBREVIATIONS