
STATUTORY INSTRUMENTS

1998 No. 119

**COUNCIL TAX, ENGLAND AND WALES
LOCAL GOVERNMENT, ENGLAND AND WALES**

**The Local Government Finance
(New Parishes) Regulations 1998**

<i>Made</i>	- - - -	<i>26th January 1998</i>
<i>Laid before Parliament</i>		<i>30th January 1998</i>
<i>Coming into force</i>	- -	<i>20th February 1998</i>

The Secretary of State for the Environment, Transport and the Regions, in exercise of the powers conferred on him by sections 32(9) and 113 of the Local Government Finance Act 1992⁽¹⁾ and sections 15 and 23 of the Local Government and Rating Act 1997⁽²⁾, and of all other powers enabling him in that behalf, hereby makes the following Regulations—

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Local Government Finance (New Parishes) Regulations 1998 and shall come into force on 20th February 1998.

(2) These Regulations apply only in England.

Interpretation

2. In these Regulations—

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

“new parish” means a parish constituted by a section 14 order;

“prospective billing authority” means the billing authority within whose area the new parish is or will be situated; and “billing authority” has the same meaning as in Part I of the Act;

“relevant chairman” means the chairman of the parish meeting of the new parish;

“relevant parish council” means a new parish council established for the new parish;

“relevant year” means the financial year in which the new parish is constituted; and

(1) 1992 c. 14. Section 32(9) was amended by paragraph 4 of Schedule 12 to the Local Government (Wales) Act 1994 (c. 19).

(2) 1997 c. 29.

“section 14 order” means an order made under section 14 of the Local Government and Rating Act 1997.

Calculation of budget requirement

3.—(1) This regulation applies—

- (a) in relation to a new parish, the prospective billing authority, the relevant year, the relevant chairman and the relevant parish council (if any); and
- (b) as respects the period beginning on the day after that on which the section 14 order is made and ending immediately before the day on which a precept for the relevant year is issued by the relevant parish council, or the relevant chairman, as the case may be.

(2) In making calculations in accordance with section 32 of the Act (calculation of budget requirement by billing authorities), originally or by way of substitute, the prospective billing authority shall anticipate a precept by taking into account for the purposes of its estimate under subsection (2)(a) of that section an amount equal to that specified, in relation to a relevant parish council or a relevant chairman, as the case may be, for the purposes of these Regulations, in a section 14 order which creates the new parish.

(3) Section 32 of the Act shall have effect as if subsection (6) were omitted.

(4) The relevant parish council, or the relevant chairman, shall make the calculations required by section 50 of the Act (calculation of budget requirement by local precepting authorities) for the relevant year so as to secure that the amount calculated as its budget requirement for that year does not exceed the amount specified in relation to the relevant parish council or relevant chairman, as the case may be, in the relevant section 14 order.

Special items

4. In relation to an amount taken into account for the purposes of section 32(2)(a) of the Act by virtue of regulation 3(2), Chapter III of Part I of the Act (setting of council tax) shall have effect as if the amount were an item mentioned in section 35(1) of the Act (special items for purposes of section 34) which related to a part of the area of the prospective billing authority.

Issue of precepts

5.—(1) This regulation applies in relation to a relevant parish or a relevant chairman, as the case may be, and the relevant year.

(2) Section 41(4) of the Act (issue of precepts by local precepting authorities) shall have effect as if the words “March in the financial year preceding that for which it is issued” were substituted by “October in the financial year for which it is issued”.

(3) The reference in section 42(2) to section 41 shall have effect as if it were a reference to section 41 as modified by paragraph (2).

(4) Regulation 3 of the Billing Authorities (Anticipation of Precepts) (Amendment) Regulations 1995(3) shall have effect as if the amount to be paid by the prospective billing authority to the relevant parish council or the relevant chairman which issued the precept were a sum equal to the amount of the precept issued (or last issued) by it.

Limitation of council tax and precepts

6. In relation to the relevant year and a prospective billing authority, the references in sections 54(4) (power to designate authorities) and 64(2) (information) of the Act to the aggregate amount

of precepts anticipated by a billing authority in pursuance of regulations under section 41 shall have effect as if the aggregate amount included the amount specified in relation to a relevant parish council or a relevant chairman in a section 14 order.

Signed by authority of the Secretary of State for the Environment, Transport and the Regions

Hilary Armstrong
Minister of State,
Department of the Environment, Transport and
the Regions

26th January 1998

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Under section 14 of the Local Government and Rating Act 1997 the Secretary of State may give effect to recommendations about the creation, abolition or alteration of parishes, made under section 9 of that Act, or to a petition calling for the creation of a parish or parish council, sent to the Secretary of State under section 11 of that Act.

These Regulations make transitional and consequential provisions, in relation to a parish council or a chairman of the parish meeting for a new parish and the financial year in which the new parish is constituted, regarding calculation of the billing authority's and new parish council's or chairman's budget requirements, the anticipation, issue and payment of sums in respect of precepts, the designation of authorities under section 54 of the Local Government Finance Act 1992, and information under section 64 of that Act.