

SCHEDULES

SCHEDULE 5

LOCAL GOVERNMENT FINANCE ACT 1988: AMENDMENTS

Charges and multipliers

- 14 (1) Section 32 (amount for personal community charges) shall be amended as follows.
- (2) The following subsections shall be inserted after subsection (2)—
- “(2A) No amount may be set before the earlier of the following—
- (a) 1 March in the financial year preceding that for which the amount is set;
 - (b) the date of the issue to the authority of the last precept capable of being issued to it for the financial year for which the amount is set.
- (2B) No amount may be set unless the authority has calculated an amount in relation to the year under section 95(4) below.
- (2C) A purported setting of an amount, if done in contravention of subsection (2A) or (2B) above, shall be treated as not having occurred.”
- (3) The following subsections shall be inserted after subsection (5)—
- “(6) Where the authority is a relevant charging authority, for the purposes of subsection (2A) above no account shall be taken of any precept capable of being issued to it by a relevant precepting authority.
- (7) For the purposes of subsection (6) above a district council, the Common Council and the Council of the Isles of Scilly are relevant charging authorities, and—
- (a) in relation to a district council, a relevant precepting authority is any parish or community council, chairman of a parish meeting or charter trustees with power to issue a precept to the district council;
 - (b) in relation to the Common Council, a relevant precepting authority is the sub-treasurer of the Inner Temple or the under-treasurer of the Middle Temple;
 - (c) in relation to the Council of the Isles of Scilly, a relevant precepting authority is any parish council or chairman of a parish meeting with power to issue a precept to the Council.”

15 (1) Section 33 (setting of different amounts for personal community charges) shall be amended as follows.

(2) In subsection (4)(a) for “its expenses needed to meet a levy” there shall be substituted “the expenses of meeting a levy or special levy”.

(3) In subsection (4) the word “and” at the end of paragraph (c) shall be omitted.

Status: This is the original version (as it was originally enacted).

- (4) In subsection (4) at the end of paragraph (d) there shall be inserted “; and
- (e) provided a resolution of a charging authority to the following effect is in force, the expenses incurred by it in performing in a part of its area a function performed elsewhere in its area by a body with power to issue a levy or special levy to it are its special expenses or (if the resolution relates to some only of those expenses) those to which the resolution relates are its special expenses.”
- (5) The following subsection shall be inserted after subsection (4)—
- “(4A) The following rules shall apply to the making of a resolution under subsection (4)(e) above by a charging authority—
- (a) no such resolution may be made unless the body mentioned in subsection (4)(e) above is one in relation to which the charging authority has made under subsection (4)(a) above a resolution which is in force;
- (b) the resolution under subsection (4)(e) above may not be made so as to be in force at any time when that under subsection (4)(a) above is not in force;
- (c) the fact that the resolution under subsection (4)(a) above relates to all the expenses concerned does not mean that the resolution under subsection (4)(e) above must relate to all the expenses concerned;
- (d) the fact that the resolution under subsection (4)(a) above relates to part of the expenses concerned does not mean that the resolution under subsection (4)(e) above must relate to part, or any particular part, of the expenses concerned.”
- 16 (1) Section 34 (power to set substituted amounts for personal community charges) shall be amended as follows.
- (2) The following shall be substituted for subsection (2)—
- “(2) Any amount set in substitution under this section—
- (a) must be set in accordance with sections 32 and 33 above, ignoring section 32(2) for this purpose, and
- (b) if set by a special authority as a result of its having set a multiplier in substitution under paragraph 10 of Schedule 7 below, must be set by reference to the multiplier set in substitution.”
- (3) At the end of subsection (4) there shall be inserted “, or if the amount is set by a special authority as a result of its having set a multiplier in substitution under paragraph 10 of Schedule 7 below.”
- 17 (1) Section 35 (duty to set substituted amounts for personal community charges) shall be amended as follows.
- (2) In subsection (3) the following paragraph shall be inserted after paragraph (d)—
- “(da) the amount must be set by reference to the estimates mentioned in section 32(4)(b) and (d) above and made by the authority when it set (or last set) an amount or amounts for the year under section 32 or 34 above;”.
- (3) In subsection (3)(e) for “(d)” there shall be substituted “(da)”.

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

- (4) In subsection (5) the following paragraph shall be inserted after paragraph (c)—
- “(ca) the amount must be set by reference to the estimates mentioned in section 32(4)(b) and (d) above and made by the authority when it set (or last set) an amount or amounts for the year under section 32 or 34 above;”.
- (5) In subsection (5)(d) for “and (c)” there shall be substituted “to (ca)”.
- (6) Subsections (6) and (7) shall be omitted.
- 18 (1) Section 40 (standard community charge multipliers) shall be amended as follows.
- (2) In subsection (3) for “in regulations made by the Secretary of State” there shall be substituted “for the purposes of this section by the authority”.
- (3) In subsection (4) for “specified” there shall be substituted “prescribed” and for “, 1½ and 2” there shall be substituted “and 1½”.
- (4) The following subsections shall be substituted for subsection (11)—
- “(11) A charging authority may specify a class for the purposes of this section by reference only to one or more of the following factors—
- (a) the use to which properties are put or are intended to be put;
- (b) whether properties are occupied;
- (c) the period for which properties have been unoccupied;
- (d) the circumstances, other than financial circumstances, of persons subject to standard community charges;
- (e) the capacity in which persons are subject to standard community charges;
- (f) whether properties fall within a class prescribed in regulations under this section.
- (11A) The Secretary of State in regulations under this section may prescribe a class by reference to such factors as he sees fit.”
- (5) In subsection (12) for “(11)” there shall be substituted “(11A)” and for “specified” there shall be substituted “prescribed”.
- (6) The following subsections shall be inserted after subsection (12)—
- “(13) An authority which has exercised the power to specify classes for the purposes of this section shall, before the end of 21 days beginning with the day of doing so, publish a notice giving details of the exercise of the power in at least one newspaper circulating in the authority’s area.
- (14) Failure to comply with subsection (13) above does not invalidate the exercise of the power.
- (15) The power of a charging authority to specify classes for the purposes of this section includes power to amend or revoke a specification made in exercise of the power.
- (16) The Secretary of State may by order amend subsection (11) above by the insertion of such additional factors as he thinks fit.”