

SCHEDULE 3

PART III

INTERPRETATION, ETC.

1. For the purposes of paragraphs 1 and 2 of Part I—
 - (a) the gross expenditure of the Common Council or other authority in respect of a service for a year is the sum of all items of the Council or authority charged to revenue account for the year attributable to the service, but does not include allowances for contingencies or contributions to financial reserves,
 - (b) the net expenditure of the Common Council or other authority in respect of a service for a year is the residue of its gross expenditure in respect of the service for the year after deduction of specific grants, fees, charges and other income attributable to the service and credited to revenue account (but not reserves applied to the funding of the service), and
 - (c) the classes of service by reference to which estimates of gross and net expenditure are to be given under paragraph 1 of that Part are as follows—
 - (i) education;
 - (ii) social services;
 - (iii) highways;
 - (iv) police;
 - (v) fire;
 - (vi) planning and economic development;
 - (vii) recreation and tourism;
 - (viii) environmental health;
 - (ix) refuse collection and disposal;
 - (x) housing;
 - (xi) other services.
2. The estimates for the relevant year to be supplied pursuant to paragraphs 1, 2, 9, 10 and 11 of Part I when the Common Council serves a notice are estimates to be made by the Council at (or as soon as practicable after) the time of, or made for the purposes of, its calculations under section 95(2) or (3) of the Act, or (as the case may be) supplied by the relevant precepting authority concerned or (as regards paragraphs 2 and 10 of that Part) the National Rivers Authority at the time of the issue of or in connection with its precept or levy, being its calculations, or the precept or levy, by reference to which the Common Council set the relevant charge.
3. The estimates for the preceding year to be supplied pursuant to paragraphs 1, 2, 9 and 11 of Part I when the Common Council serves the notice are estimates made by the Council at (or as soon as practicable after) the time of, or made for the purposes of, its calculations under section 95(2) or (3) of the Act, or (as the case may be) supplied by the relevant precepting authority concerned or (as regards paragraph 2 of that Part) the National Rivers Authority at the time of the issue of or in connection with its precept or levy, being its calculations, or the precept or levy, by reference to which the Common Council last set an amount under section 32, 34 or 35 of the Act for that preceding year.
4. The calculation mentioned in paragraphs 3, 4 and 8 of Part I, the precept mentioned in paragraphs 3 and 4 of that Part and the levy mentioned in paragraph 4 of that Part in connection with which information is to be supplied when the Common Council serves a notice is the calculation,

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precept or levy (as the case may be) of the body concerned by reference to which the Council set the relevant charge.

5. The calculation, precept and levy mentioned in paragraph 6 of Part I in connection with which information is to be supplied when the Common Council serves a notice is the calculation, precept or levy (as the case may be) of the body concerned by reference to which the Council last set an amount under section 32, 34 or 35 of the Act for the year preceding the relevant year.

6. The estimate for the relevant year to be supplied pursuant to paragraph 12 of Part I when the Council serves a notice is an estimate made by the Council at (or as soon as practicable after) the time of, or made for the purposes of, the Council last setting an amount under section 32, 34 or 35 of the Act for the relevant year.

7. In Part I “relevant precepting authority” means a precepting authority which has issued a precept to the Common Council for the relevant year all or part of which was taken into account when the council set the relevant charge, provided that—

- (a) in paragraphs 3, 7 and 9 to 11 of that Part it does not include the sub-treasurer of the Inner Temple or the under-treasurer of the Middle Temple; and
- (b) in paragraph 1 of that Part it does not include that sub-treasurer or under-treasurer where the amount of that precept is not more than £100,000.

8. A case is a relevant case as regards the National Rivers Authority and a notice for the purposes of this Schedule, if the Authority has issued a levy to the Common Council for the relevant year all or part of which was taken into account when the Council set the relevant charge.

9. For the purpose of Part II above, references in this Schedule to the relevant charge are references to the amount last set under section 32, 34 or 35 of the Act for the area of the Common Council or (as the case may be) for the part of its area within which the hereditament (or one of the hereditaments) in relation to which the notice is issued is situated, or within which the major part of that hereditament (or one of them) is situated; and notwithstanding regulation 5 of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989, a rate demand notice for a year shall not be served before an amount has been set by the Common Council under section 32 of the Act for the year.