

## SCHEDULE 3

### PART III

#### INTERPRETATION, ETC.

1. For the purposes of paragraphs 1 and 2 of Part I—
  - (a) the gross expenditure of an authority or body in respect of a service for a year is the sum of all items of the 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 an authority or body 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. estimates for the 1992 financial year to be supplied pursuant to paragraphs 1, 2, 9, 10 and 11 of Part I when the charging authority serves a notice are estimates to be made by the authority 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 or relevant levying body concerned 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 charging authority 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 charging authority serves a notice are estimates made by the authority 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 or relevant levying body concerned 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 charging authority last set an amount under section 32, 34 or 35 of the Act for that preceding year.
4. The calculation and precept mentioned in paragraphs 3, 4 and 8 of Part I and the levy mentioned in paragraphs 3 and 4 of that Part in connection with which information is to be supplied when a charging authority serves a notice is the calculation, precept or levy (as the case may be) of the authority or body concerned by reference to which the charging authority set the relevant charge.

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5. The calculation, precept and levy mentioned in paragraph 6 of Part I in connection with which information is to be supplied when a charging authority serves a notice is the calculation, precept or levy (as the case may be) of the authority or body concerned by reference to which the charging authority last set an amount under section 32, 34 or 35 of the Act for the year preceding the 1992 financial year.

6. In Part I—

“relevant levying body” means an appropriate levying body which—

- (a) has issued a levy to the charging authority for the 1992 financial year all or part of which was taken into account when the authority set the relevant charge, or
- (b) has issued a levy to a county council for the 1992 financial year, where all or part of such of the precept of the council as is attributable to the levy was taken into account when the charging authority set the relevant charge,

provided that in paragraphs 3, 9 and 11 of that Part it does not include the Broads Authority or the National Rivers Authority; and

“relevant precepting authority” means a precepting authority which has issued a precept to the charging authority for the 1992 financial year all or part of which was taken into account when the charging authority set the relevant charge, provided that—

- (a) in paragraphs 3 and 7 to 11 of that Part it does not include a parish council, the chairman of a parish meeting or charter trustees; and
- (b) in paragraph 1 it does not include a parish council where the amount of that precept is not more than £100,000, or the chairman of a parish meeting or charter trustees.

7. The circumstances in which the relevant charge or an amount last set is to be treated as set by reference to a levy for the purposes of paragraphs 2, 3, 5 and 6 above include the setting of the charge or amount by reference to an amount included in a precept, where the amount so included is attributable to a levy.

8. For the purposes 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 charging authority 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 the 1992 financial year shall not be served before an amount has been set by the charging authority under section 32 of the Act for that year.