

SCHEDULE 2

Schedule 1

AVERAGE COUNCIL TAXES AND SCHEME COUNCIL TAXES

PART I

DETERMINATION OF AVERAGE COUNCIL TAXES

1.—(1) The average council tax of a billing authority other than the Council of the Isles of Scilly for dwellings in a particular valuation band is the amount determined in accordance with the formula—

$$(A + B) \times N.$$

(2) The average council tax of the Isles of Scilly for dwellings in a particular valuation band is the amount determined in accordance with the formula—

$$A \times N.$$

(3) Paragraph 2 shall have effect for the purposes of sub-paragraph (1) and, so far as applicable, sub-paragraph (2).

(4) This sub-paragraph applies where—

- (a) a police precepting authority makes calculations under section 45 of the Act; and
- (b) an amount calculated under subsection (3) of that section relates to part only of the area of a billing authority in relation to which the police precepting authority is a relevant precepting authority.

(5) In a case to which sub-paragraph (4) applies, the billing authority shall calculate, in accordance with the formula set out in sub-paragraph (1), as read with paragraph 2(3) and (4) below, an average council tax—

- (a) for dwellings situated in the part of its area referred to in sub-paragraph (4)(b) above, and
- (b) for dwellings situated in the other part of its area.

2.—(1) A is the amount calculated (or last calculated) by the billing authority under section 33 of the Act as the basic amount of its council tax for the 1993 financial year.

(2) Where, in relation to the billing authority, no relevant precepting authority is a police precepting authority, B is the amount or, as the case may be, the aggregate of the amounts calculated (or last calculated) by each relevant precepting authority under section 44 of the Act.

(3) Where, in relation to a billing authority, the only relevant precepting authority or, if there is more than one relevant precepting authority, each of them, is a police precepting authority, B is the amount or aggregate of the amounts calculated (or last calculated) by each relevant precepting authority under section 45 of the Act as applicable to dwellings in the part of its area in which the dwelling is situated.

(4) Where, in relation to a billing authority, one of the relevant precepting authorities is a police precepting authority, but the other is not, B is the aggregate of the amounts calculated—

- (a) as regards the authority which is a police precepting authority, under section 45 of the Act as applicable to dwellings in the part of its area in which the dwelling is situated; and
- (b) as regards the other relevant precepting authority, under section 44 of the Act.

(5) N is the number or fraction specified in column (2) of the following Table in relation to the relevant valuation band:

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TABLE

(1) Valuation band	(2) Number or fraction
A	6/9
B	7/9
C	8/9
D	1
E	11/9
F	13/9
G	15/9
H	2.

PART II

DETERMINATION OF SCHEME COUNCIL TAXES

1. In this Part—

“Exchequer support”, in relation to an authority and the 1993 financial year, means the aggregate of the amounts for the year payable to the authority by way of—

- (a) redistributed non-domestic rates,
- (b) revenue support grant, and
- (c) additional grant⁽¹⁾;

“relevant budget amount” means—

- (a) as regards a relevant precepting authority other than the Receiver, whichever is the greatest of such of the following amounts as are applicable in the authority’s case—
 - (i) the amount of the authority’s standard spending assessment (“SSA”),
 - (ii) the aggregate of the authority’s relevant notional amount and a percentage of that amount not exceeding 2.5%, where that aggregate does not exceed SSA by more than 1%,
 - (iii) the aggregate of the authority’s relevant notional amount and a percentage of that amount not exceeding 1.75%, where that aggregate does not exceed SSA by more than 5%,
 - (iv) the aggregate of the authority’s relevant notional amount and a percentage of that amount not exceeding 1%, where that aggregate does not exceed SSA by more than 10%,
 - (v) the aggregate of the authority’s relevant notional amount and a percentage of that amount not exceeding 0.5%, where that aggregate does not exceed SSA by more than 12.5%,
 - (vi) the aggregate of SSA and a percentage of SSA not exceeding 30%, where that aggregate does not exceed the authority’s relevant notional amount,

⁽¹⁾ Relevant definitions are in section 69 of the Local Government Finance Act 1992.

- (vii) the aggregate of SSA and a percentage of SSA not exceeding 60%, where that aggregate is at least 5% less than the authority's relevant notional amount, and
 - (viii) an amount which is at least 10% less than the authority's relevant notional amount;
- (b) as regards a billing authority other than the Common Council, the aggregate of—
- (i) the amount which would be ascertained in accordance with paragraph (a) if the reference in that paragraph to a relevant precepting authority were a reference to the billing authority;
 - (ii) the amount of every precept issued to the authority for the 1993 financial year by a local precepting authority;
 - (iii) every amount anticipated by the authority in accordance with the Billing Authorities (Anticipation of Precepts) Regulations 1992(2) as regards that year; and
 - (iv) every amount taken into account by the authority in accordance with the Local Government Finance (Miscellaneous Provisions) (England) Order 1993(3);
- (c) as regards the Common Council, the aggregate of—
- (i) the amount which would be ascertained in accordance with paragraph (a) if references in that paragraph to a relevant precepting authority and its standard spending assessment were references to the Common Council and the amount determined by the Secretary of State for the 1993 financial year and notified to the Council for the purposes of calculating the required maximum for the year in accordance with paragraph 9(4) of Part II of Schedule 7 to the 1988 Act(4); and
 - (ii) the amounts which would be ascertained in accordance with sub-paragraphs (ii) to (iv) of paragraph (b) if references in those paragraphs to the authority were references to the Council;

“relevant notional amount”, in relation to an authority, means the amount specified for the authority in the Limitation of Council Tax and Precepts (Relevant Notional Amounts) Report (England) 1993/94(5);

“scheme budget requirement”—

- (a) in relation to an authority other than the Receiver, means the lesser of—
- (i) the amount calculated (or last calculated) by the authority in accordance with section 32(4) or section 43(4) of the Act, as the case may be, as its budget requirement for the 1993 financial year; and
 - (ii) its relevant budget amount for that year;
- (b) in relation to the Receiver, means the amount calculated (or last calculated) by him in accordance with section 43(4) of the Act, as his budget requirement for the 1993 financial year.

2.—(1) The scheme council tax of a billing authority other than the Council of the Isles of Scilly for dwellings in a particular valuation band is the amount determined in accordance with the formula—

$$\left[\left(L + M \right) \times \frac{100}{98} \right] \times N$$

(2) S.I. 1992/3239.

(3) S.I. 1993/22.

(4) Sub-paragraph (4) of paragraph 9 is substituted by paragraph 5 of Schedule 10 to the Local Government Finance Act 1992.

(5) HMSO: London, 1993: ISBN 0-10-242493-4, amended by the Limitation of Council Tax and Precepts (Relevant Notional Amounts) (Amendment) Report (England) 1993/94.

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(2) The scheme council tax for the Council of the Isles of Scilly for dwellings in a particular valuation band is the amount determined in accordance with the formula—

$$\left[L \times \frac{100}{98} \right] \times N$$

(3) Paragraphs 3 and 4 shall have effect for the purposes of sub-paragraph (1) and, so far as applicable, sub-paragraph (2).

(4) In sub-paragraphs (1) and (2), “N” has the meaning given by paragraph 2(5) of Part I of this Schedule.

(5) Where a relevant precepting authority which is a police precepting authority precepts on, or has relevant special expenses relating to, part only of a billing authority’s area, the billing authority shall calculate, in accordance with the formula set out in sub-paragraph (1), as read with paragraph 4(3)(a) and (b) below, a scheme council tax—

- (a) for dwellings situated in the part of its area to which relevant special expenses relate, and
- (b) for dwellings situated in the other part of its area.

3. “L” is the amount found by applying the formula—

$$\frac{O - P}{Q}$$

where—

- O is the billing authority’s scheme budget requirement;
- P is the authority’s Exchequer support, and
- Q is the authority’s standard tax base.

4.—(1) Where, in relation to a billing authority, no relevant precepting authority is a police precepting authority, “M” is—

(a) where there is only one relevant precepting authority, the amount found by applying the formula—

$$\frac{R - S}{T}$$

where—

- R is the relevant precepting authority’s scheme budget requirement,
- S is the authority’s Exchequer support, and
- T is the authority’s standard tax base;

(b) where there is more than one relevant precepting authority, the aggregate of the amounts found by applying the formula set out in paragraph (a) as regards each of them.

(2) Where, in relation to a billing authority, the only relevant precepting authority is a police precepting authority, “M” is found by applying the formula—

$$\frac{U}{W} + V$$

where—

- U is the aggregate of the relevant precepting authority’s relevant special expenses;
- V is the product of the formula—

$$\frac{R - S - U}{T}$$

where R, S and T have the same connotations as in sub-paragraph (1), and U is the aggregate of the relevant precepting authority's relevant special expenses; and

W is the relevant precepting authority's special tax base.

(3) Where, in relation to a billing authority, there is more than one relevant precepting authority and each of them is a police precepting authority, "M" is—

(a) in relation to the part (if any) of the billing authority's area to which relevant special expenses do not apply, the aggregate of the amounts found by applying, as regards each relevant precepting authority, the formula—

$$\frac{R - S - U}{T}$$

where—

R, S, and T have the same connotations as in sub-paragraph (1), and

U has the same connotation as in sub-paragraph (2); and

(b) in relation to the part (if any) of the billing authority's area to which relevant special expenses apply, the formula—

$$\frac{U}{W} + V$$

where

U, V and W have the same connotations as in sub-paragraph (2);

(c) in any other case, the aggregate of the amounts found by applying, as regards each relevant precepting authority, the formula set out in paragraph (a).

(4) Where, in relation to a billing authority, one of the relevant precepting authorities is a police precepting authority, but the other is not, "M" is the aggregate of the amounts found by applying—

(a) as regards the relevant precepting authority which is not a police precepting authority, the formula set out in sub-paragraph (1); and

(b) as regards the other relevant precepting authority—

(i) where the billing authority is the council of an inner London borough, the formula set out in sub-paragraph (2);

(ii) in any other case, the formula set out in paragraph (a) of sub-paragraph (3).