
STATUTORY INSTRUMENTS

1993 No. 22

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

The Local Government Finance (Miscellaneous Provisions) (England) Order 1993

<i>Made</i>	- - - -	<i>11th January 1993</i>
<i>Laid before Parliament</i>		<i>11th January 1993</i>
<i>Coming into force</i>	- -	<i>1st February 1993</i>

The Secretary of State for the Environment, in exercise of the powers conferred on him by sections 113(1) and 114(1) of the Local Government Finance Act 1992(1) and of all other powers enabling him in that behalf, hereby makes the following Order:

Citation, commencement and extent

1.—(1) This Order may be cited as the Local Government Finance (Miscellaneous Provisions) (England) Order 1993 and shall come into force on 1st February 1993.

(2) This Order extends only to England.

Interpretation

2. In this Order—

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

“boundary order” means an order made under Part IV of the Local Government Act 1972(2)

“new parish” means a parish created as mentioned in article 3(1);

“prospective billing authority”—

(a) in relation to a new parish, means the billing authority within whose area the parish will be situated; and

(b) in relation to a transferred parish, means the billing authority to whose area the parish will be transferred;

(1) 1992 c. 14.
(2) 1972 c. 70.

“relevant year” means the financial year in which the new parish is created or the transfer of the transferred parish takes effect, as the case maybe; and

“transferred parish” means such a parish as is mentioned in article 4(1).

Council tax: creation of new parish

3.—(1) This article applies where a boundary order provides for the creation of a parish on the first day of the financial year beginning on 1st April 1993 or any later financial year.

(2) In a case to which this article applies, section 41 of the Act (issue of precepts by local precepting authorities) shall have effect—

- (a) in relation to the new parish, the prospective billing authority and the relevant year; and
- (b) as respects the period beginning on the day after that on which the relevant boundary order is made and ending immediately before the day on which there is issued by the parish council or chairman of the parish meeting of the new parish a precept for the relevant year,

with the substitution for subsection (3) of the following subsection—

“(3) In making calculations in accordance with section 32 above (originally or by way of substitute) the billing authority shall take into account for the purposes of its estimate under section 32(2)(a) above an amount equal to that specified, in relation to a parish which is a new parish for the purposes of the Local Government Finance (Miscellaneous Provisions) (England) Order 1993, in the order which creates that parish.”

(3) In a case to which this article applies and in relation to the new parish, the prospective billing authority and the relevant year,—

- (a) section 32 of the Act (calculation of budget requirement by billing authorities) shall have effect as respects the period mentioned in paragraph (2)(b) above with the omission of subsection (6);
- (b) section 41(4) of the Act shall have effect with the substitution for the words “March in the financial year preceding that for which it is issued” the words “October in the financial year for which it is issued”; and
- (c) the reference in section 54(4) of the Act (power to designate authorities) to a precept anticipated by a billing authority in pursuance of regulations under section 41 of the Act shall be construed as a reference to the amount specified in relation to the parish in question in the relevant boundary order.

(4) In relation to an amount taken into account for the purposes of section 32(2)(a) of the Act by virtue of paragraph (2) above, Chapter III of Part I of the Act shall have effect as if—

- (a) the amount were an item mentioned in section 35(1) of the Act which related to the area of the relevant parish; and
- (b) the area of the prospective billing authority included the area of the relevant parish.

(5) In case to which this article applies, the parish council or chairman of the parish meeting of the new parish 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 parish in the relevant boundary order.

Precepts: transfer of parish

4.—(1) This article applies where a boundary order provides for the transfer of a parish from the area of one billing authority to the area of another billing authority on the first day of the financial year beginning on 1st April 1993 or any later financial year.

(2) In a case to which this article applies, in relation to the issue by the parish council or chairman of the parish meeting of a transferred parish of a precept for the relevant year, Chapters III and IV of Part I of the Act shall have effect as if—

- (a) the area of the prospective billing authority included the area of the relevant transferred parish; and
- (b) the appropriate billing authority for the area for the relevant year were the prospective billing authority.

11th January 1993

Michael Howard
Secretary of State for the Environment

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 Order)

This Order makes provision consequential upon and supplementary to the Local Government Finance Act 1992. It extends only to England.

The Order applies where an order under Part IV of the Local Government Act 1972 (changes in local government areas in England) creates a new parish or transfers an existing parish with effect from the first day of any financial year commencing with that beginning 1st April 1993 (“the relevant year”).

Article 3 of the Order provides that the prospective billing authority (defined in article 2) shall, in calculating its budget requirement for the relevant year, take into account as respects a new parish the amount specified in the relevant order under Part IV of the 1972 Act. The amount of the new parish’s budget requirement for the relevant year is not to exceed the amount so specified.

Article 4 of the Order provides, in respect of a transferred parish (defined in article 2), for the prospective billing authority to set its council tax for the relevant year at any time before the transfer as if the parish had already been transferred, and for the transferred parish to issue any precept for the relevant year to the prospective billing authority.