

---

STATUTORY INSTRUMENTS

---

**1995 No. 235**

**COUNCIL TAX, ENGLAND AND WALES**

**The Billing Authorities (Anticipation of  
Precepts) (Amendment) Regulations 1995**

<i>Made</i>	- - - -	<i>2nd February 1995</i>
<i>Laid before Parliament</i>		<i>2nd February 1995</i>
<i>Coming into force</i>	- -	<i>23rd February 1995</i>

The Secretary of State for the Environment, as respects England, and the Secretary of State for Wales, as respects Wales, in exercise of the powers conferred on them by sections 41(3) and 113(1) of the Local Government Finance Act 1992(1) and of all other powers enabling them in that behalf, hereby make the following Regulations:

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Billing Authorities (Anticipation of Precepts) (Amendment) Regulations 1995 and shall come into force on 23rd February 1995.

(2) In these Regulations—

“the Act” and “calculations” have the meaning given in regulation 1(2) of the principal Regulations; and

“the principal Regulations” means the Billing Authorities (Anticipation of Precepts) Regulations 1992(2).

(3) Regulation 3 of the principal Regulations is hereby revoked.

**Anticipation of precepts**

2.—(1) In regulation 2(2) of the principal Regulations after the words “preceding financial years” there shall be inserted the words—

“increased or decreased in proportion to the difference between the retail prices index for September of the financial year preceding that in respect of which the calculations are made (“the prior year”) and the retail prices index for September of the year preceding the prior year”.

(2) In regulation 2 of the principal Regulations there shall be added the following—

---

(1) 1992 c. 14.  
(2) S.I.1992/3239.

“(4) References in paragraph (2) above to the retail prices index are references to the general index of retail prices (for all items) published by the Department of Employment or, if that index is not published for any month, to any substituted index or index figures published by that Department.”

**Payment of sums**

3. Whether or not a billing authority making calculations (whether originally or by way of substitute) anticipates a precept to be issued in accordance with section 41 of the Act to it for that year by a local precepting authority, where the local precepting authority subsequently issues such a precept to the billing authority—

- (a) if the precept is first issued before 1st March in the preceding year, or before the billing authority has completed its original calculations for the financial year, which ever is the later, the billing authority shall pay to the local precepting authority a sum equal to the amount of the precept issued (or last issued);
- (b) if the precept is first issued on or after 1st March in the preceding year and after the billing authority has completed its original calculations for the financial year, the billing authority shall pay to the local precepting authority a sum equal to the amount which is the lower of the precept issued (or last issued) by it and the highest amount which the billing authority could have anticipated in respect of a precept to be issued by the local precepting authority for that financial year under regulation 2 of the principal Regulations as amended by these Regulations.

Signed by authority of the Secretary of State.

2nd February 1995

*David Curry*  
Minister of State,  
Department of the Environment

Signed by authority of the Secretary of State for Wales.

2nd February 1995

*Gwilym Jones*  
Parliamentary Under-Secretary for Wales, Welsh  
Office

---

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Billing Authorities (Anticipation of Precepts) Regulations 1992 (“the principal regulations”).

The principal regulations provide for billing authorities to include in the calculations of their budget requirements under section 32 of the Local Government Finance Act 1992 certain amounts in respect of precepts not yet issued by local precepting authorities. Regulation 2 of these Regulations amends these amounts to include any increase or decrease in the retail prices index.

Regulation 3 of these Regulations replaces regulation 3 of the principal regulations which provides for the amount to be paid by billing authorities to local precepting authorities. These Regulations provide that, whether or not a local precept is anticipated in the calculations of the billing authority’s budget requirements, the billing authority shall pay the amount of the precept, if it is issued before 1st March of the year in which the calculations are made, or before the calculations are completed, and shall pay the lesser of that amount and the amount which could have been anticipated, if the precept is issued on or after this date or after completion of the calculations.