

SCHEDULE 2

Regulation 5(1)

Information to be supplied with demand notices

PART 1

Interpretation

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1.—(1) In this Schedule “relevant levying body”, in relation to a billing authority, means a levying body which has issued a levy for the relevant year—

- (a) to the billing authority, or
- (b) to a relevant precepting authority.

(2) In this Schedule, any reference to a “relevant precepting authority” does not include a reference to a parish council unless any part of the dwelling to which the notice relates is within the area of the parish council.

PART 2

Information to be supplied with demand notices

Amounts of gross expenditure

2. The gross expenditure of—
- (a) the billing authority,
 - (b) each relevant precepting authority, and
 - (c) each relevant levying body,

for the relevant year and the preceding year.

Amounts of budget requirement

3. The budget requirement of—
- (a) the billing authority, and
 - (b) each relevant precepting authority,

for the relevant year and the preceding year.

Statements concerning gross expenditure and budget requirement

4. The billing authority’s reasons for any difference between the amounts stated in accordance with—

- (a) paragraphs 2(a) and 3(a), or
- (b) paragraphs 2(b) and 3(b),

for the same year.

5. The billing authority’s opinion of the effect that—
- (a) its budget requirement, and

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(b) its gross expenditure,
has on the level of council tax set for the relevant year.

6. Each relevant precepting authority's opinion of the effect that—

- (a) its budget requirement, and
- (b) its gross expenditure,

has on the level of its precept issued for the relevant year.

Penalties

7. Where—

- (a) an amount is being recovered under the notice in respect of a penalty, but
- (b) the person on whom the notice is served has not previously been informed of the ground on which the penalty is imposed,

a statement of that ground.