STATUTORY INSTRUMENTS

2014 No. 231

COUNCIL TAX, ENGLAND

The Local Authorities (Conduct of Referendums) (Council Tax Increases) (England) (Amendment) Regulations 2014

Made	6th February 2014
Laid before Parliament	12th February 2014
Coming into force	10th March 2014

The Secretary of State, in exercise of the powers conferred by section 46 of the Local Audit and Accountability Act 2014(1), makes the following Regulations:

Citation, commencement and application

1.—(1) These Regulations may be cited as the Local Authorities (Conduct of Referendums) (Council Tax Increases) (England) (Amendment) Regulations 2014 and come into force on 10th March 2014.

(2) These Regulations apply in relation to England only.

Amendment of the Local Authorities (Conduct of Referendums) (Council Tax Increases) (England) Regulations 2012

2. The Local Authorities (Conduct of Referendums) (Council Tax Increases) (England) Regulations 2012(**2**) are amended as follows—

- (a) in regulation 4 (publicity and other information to be provided in connection with referendums by billing authorities) omit paragraphs (3) and (4);
- (b) in regulation 5 (publicity and other information to be provided in connection with referendums by precepting authorities other than the Greater London Authority) omit paragraphs (3) and (4); and
- (c) in regulation 6 (publicity and other information to be provided in connection with referendums by the Greater London Authority) omit paragraphs (6) and (7).

^{(1) 2014} c.2.

⁽²⁾ S.I.2012/444.

Signed by authority of the Secretary of State for Communities and Local Government

Brandon Lewis Parliamentary Under Secretary of State Department for Communities and Local Government

6th February 2014

EXPLANATORY NOTE

(This note is not part of the Regulations)

In accordance with Chapter 4ZA of Part 1 of the Local Government Finance Act 1992, a referendum must be held where a local authority in England sets an excessive increase in its relevant basic amount of council tax for a financial year. Section 41 of the Local Audit and Accountability Act 2014 changed the definition of 'relevant basic amount of council tax' to include levies (demands for payment from levying bodies collected via council tax) in the calculation of whether or not a council tax increase is excessive. As a consequence these Regulations amend regulations 4 to 6 of the Local Authorities (Conduct of Referendums) (Council Tax Increases) (England) Regulations 2012 so that local authorities are only required to publish information based on a current definition of the relevant basic amount.

A full impact assessment has not been produced for these Regulations as no impact on the private or voluntary sectors is foreseen and the impact on the public sector is minimal.