



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

CHAPTER V

LIMITATION OF COUNCIL TAX AND PRECEPTS

Substitute calculations

60 Duty of designated billing authority

- (1) Where a billing authority has received a notice under section 57(7), 58(2) or 59(5) above, it shall make substitute calculations in relation to the year in accordance with sections 32 to 36 above, ignoring section 32(10) above for this purpose.
- (2) The substitute calculations shall be made so as to secure—
 - (a) that the amount calculated by the authority as its budget requirement for the year does not exceed that stated in the notice; and
 - (b) subject to subsection (3) below, that any amount calculated under section 33(1) or 34(2) or (3) above as the basic amount of council tax applicable to any dwelling does not exceed that so calculated in the previous calculations.
- (3) Subsection (2)(b) above does not apply in any case where the amount stated in the notice exceeds that already calculated by the authority as its budget requirement for the year.
- (4) In making substitute calculations under section 33(1) or 34(3) above, the authority must use any amount determined in the previous calculations for item P or T in section 33(1) above or item TP in section 34(3) above.

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- (5) For the purposes of subsection (4) above, the authority may treat any amount determined in the previous calculations for item P in section 33(1) above as increased by the amount of any sum which—
- (a) it estimates will be payable for the year into its general fund in respect of additional grant; and
 - (b) was not taken into account by it in making those calculations.

61 Duty of designated precepting authority

- (1) Where a relevant precepting authority has received a notice under section 57(7), 58(2) or 59(5) above, it shall make substitute calculations in relation to the year in accordance with sections 43 to 48 above.
- (2) The substitute calculations shall be made so as to secure—
- (a) that the amount calculated by the authority as its budget requirement for the year does not exceed that stated in the notice; and
 - (b) subject to subsection (3) below, that any amount calculated under section 44(1) or 45(2) or (3) above as the basic amount of council tax applicable to any dwelling does not exceed that so calculated in the previous calculations.
- (3) Subsection (2)(b) above does not apply in any case where the amount stated in the notice exceeds that already calculated by the authority as its budget requirement for the year.
- (4) In making substitute calculations under section 44(1) or 45(3) above, the authority must use any amount determined in the previous calculations for item P or T in section 44(1) above or item TP in section 45(3) above.
- (5) For the purposes of subsection (4) above, the authority may treat any amount determined in the previous calculations for item P in section 44(1) above as increased by the amount of any sum which—
- (a) it estimates will be payable to it for the year in respect of additional grant; and
 - (b) was not taken into account by it in making those calculations.

62 Failure to substitute

- (1) This section applies if an authority which has received a notice under section 57(7), 58(2) or 59(5) above fails to comply with section 60 or (as the case may be) section 61 above before the end of the period of 21 days beginning with the day on which it receives the notice.
- (2) In the case of a billing authority, it shall have no power during the period of restriction to transfer any amount from its collection fund to its general fund and sections 97 and 98 of the 1988 Act (transfers between funds) shall have effect accordingly.
- (3) In the case of a relevant precepting authority, any authority to which it has power to issue a precept shall have no power during the period of restriction to pay anything in respect of a precept issued by it for the year.
- (4) For the purposes of this section the period of restriction is the period which—
- (a) begins at the end of the period mentioned in subsection (1) above; and

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- (b) ends at the time (if any) when the authority complies with section 60 or 61 above.