

SCHEDULES

SCHEDULE 13

MINOR AND CONSEQUENTIAL AMENDMENTS

Local Government Finance Act 1988 (c. 41)

- 59 In section 41 of the 1988 Act (local rating lists), in subsection (1), for the words “charging authority” there shall be substituted the words “billing authority”.
- 60 In section 43 of that Act (occupied hereditaments: liability), in subsection (7), for the words “charging authority” there shall be substituted the words “billing authority”.
- 61 In section 44 of that Act (occupied hereditaments: supplementary), in subsection (5), for the words “charging authority” there shall be substituted the words “billing authority”.
- 62 (1) In subsection (1) of section 44A of that Act (partly occupied hereditaments), for the words “charging authority’s” there shall be substituted the words “billing authority’s”.
- (2) In subsections (6)(a) and (8)(a) of that section, for the words “charging authority” there shall be substituted the words “billing authority”.
- 63 In section 45 of that Act (unoccupied hereditaments: liability), in subsection (7), for the words “charging authority” there shall be substituted the words “billing authority”.
- 64 In section 46 of that Act (unoccupied hereditaments: supplementary), in subsection (4), for the words “charging authority” there shall be substituted the words “billing authority”.
- 65 (1) In subsections (1)(a) and (3) of section 47 of that Act (discretionary relief in respect of local non-domestic rates), for the words “charging authority” there shall be substituted the words “billing authority”.
- (2) In subsection (9) of that section, for the words from “a charging authority” to the end there shall be substituted the following paragraphs—
- “(a) a billing authority; or
- (b) a precepting authority, other than the Receiver for the Metropolitan Police District or charter trustees.”
- 66 (1) In subsection (1) of section 49 of that Act (reduction or remission of liability in respect of local non-domestic rates), for the words “charging authority” there shall be substituted the words “billing authority”.
- (2) In subsection (2)(b) of that section, for the words “subject to its community charges” there shall be substituted the words “liable to pay council tax set by it”.

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- 67 (1) In subsection (1)(a) of section 55 of that Act (alteration of lists), for the words “charging authority” there shall be substituted the words “billing authority”.
- (2) In subsection (5) of that section, for the words “valuation and community charge tribunal” there shall be substituted the words “valuation tribunal”.
- (3) In subsection (7A)(a) of that section, for the words “charging authority” there shall be substituted the words “billing authority”.
- 68 In section 58 of that Act (special provision for 1995 onwards), in subsection (9), for the words “charging authorities” there shall be substituted the words “billing authorities”.
- 69 In section 61 of that Act (valuation officers), in subsection (1)(a), for the words “charging authority” there shall be substituted the words “billing authority”.
- 70 (1) In subsection (2D) of section 66 of that Act (domestic property), the words from “other than” to the end shall cease to have effect.
- (2) In subsections (3)(b) and (4) of that section, the words “(construing sole or main residence in accordance with section 2 above)” shall cease to have effect.
- 71 In section 67 of that Act (interpretation), in subsection (2), for the words “charging authorities” there shall be substituted the words “billing authorities”.
- 72 (1) In subsection (4) of section 74 of that Act (levies), for paragraphs (a) and (b) there shall be substituted the following paragraphs—
- “(a) that a billing authority making calculations in accordance with section 32 of the Local Government Finance Act 1992 (originally or by way of substitute) may anticipate a levy;
 - (b) that a county council making calculations in accordance with section 43 of that Act (originally or by way of substitute) may anticipate a levy;”.
- (2) For subsection (5) of that section there shall be substituted the following subsection—
- “(5) The regulations may include—
 - (a) provision equivalent to anything in Chapter III or IV of Part I of the Local Government Finance Act 1992 or regulations made under either Chapter (subject to such modifications as the Secretary of State thinks fit);
 - (b) provision amending or adapting any provision of that Act in consequence of any provision included under subsection (4) above.”
- 73 (1) In subsection (2) of section 75 of that Act (special levies)—
- (a) in paragraph (a), for the words “charging authority” there shall be substituted the words “billing authority”; and
 - (b) in paragraph (b), for the words “charging authorities” there shall be substituted the words “billing authorities”.
- (2) In subsections (4)(c) and (5) of that section, for the words “charging authority” there shall be substituted the words “billing authority”.
- (3) In subsection (6) of that section, for paragraph (a) there shall be substituted the following paragraph—

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- “(a) that a billing authority making calculations in accordance with section 32 of the Local Government Finance Act 1992 (originally or by way of substitute) may anticipate a special levy;”.
- (4) For subsection (7) of that section there shall be substituted the following subsection—
- “(7) The regulations may include—
- (a) provision equivalent to anything in Chapter III or IV of Part I of the Local Government Finance Act 1992 or regulations made under either Chapter (subject to such modifications as the appropriate Minister thinks fit);
- (b) provision amending or adapting any provision of that Act in consequence of any provision included under subsection (6) above.”
- 74 In section 118 of that Act (rates: power to abolish or modify), in subsection (1) (c), for the words “charging authority” there shall be substituted the words “billing authority”.
- 75 In section 128(1C) of that Act (levying of rates after 1 April 1990), for the words “Abolition of Domestic Rates Etc. (Scotland) Act 1987” there shall be substituted the words “Local Government Finance Act 1992”.
- 76 (1) In subsection (2) of section 138 of that Act (judicial review), paragraphs (a) to (d) and (g) shall cease to have effect.
- (2) For subsection (3) of that section there shall be substituted the following subsection—
- “(3) If on an application for judicial review the court decides to grant relief in respect of any of the matters mentioned in subsection (2)(e) or (f) or (h) to (j) above, it shall quash the levy, special levy, specification or setting (as the case may be).”
- 77 (1) In subsection (5)(a) of section 139A of that Act (information), for the words “charging authority” there shall be substituted the words “billing authority”.
- (2) For subsection (6) of that section there shall be substituted the following subsection—
- “(6) A proper officer (within the meaning of the Local Government Act 1972) of a relevant authority is a relevant officer.”
- (3) After subsection (7) of that section there shall be inserted the following subsection—
- “(7A) A community charges registration officer shall supply to a billing authority such information as fulfils the following conditions—
- (a) it is in his possession or control;
- (b) the authority requests him to supply it; and
- (c) it is requested by the authority for the purpose of complying with subsection (2) above;
- and the reference in this subsection to a community charges registration officer shall be construed in accordance with section 26 above.”
- (4) Subsection (8) of that section shall cease to have effect

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- 78 (1) In subsection (1) of section 140 of that Act (separate administration for England and Wales), for the words from “Parts III” to “Schedule 12A below” there shall be substituted the words “Parts III and V”.
- (2) In subsection (2) of that section, for paragraphs (d) to (g) there shall be substituted the following paragraphs—
- “(d) separate local government finance reports shall be made, and
- (e) separate amending reports under section 84A above or paragraph 13 of Schedule 8 below shall be made.”
- (3) In subsection (3) of that section, for the words from “Parts III” to “Schedule 12A below” there shall be substituted the words “Parts III and V”.
- 79 (1) For subsections (6) to (8) of section 141 of that Act (payments to and from authorities) there shall be substituted the following subsections—
- “(6) Each of the following is a receiving authority—
- (a) a billing authority, and
- (b) a major precepting authority.
- (7) The first relevant provisions are sections 83, 84C and 86 above, paragraph 5(10) and (14) of Schedule 8 below, regulations made under paragraph 5(15) or 6(5) of that Schedule, paragraphs 12 and 15 of that Schedule and section 4 of the Community Charges (General Reduction) Act 1991.
- (8) The second relevant provisions are sections 83 and 84C above, paragraph 5 of Schedule 8 below, regulations made under sub-paragraph (15) of that paragraph and paragraphs 12 and 15 of that Schedule.”
- (2) Subsection (9) of that section shall cease to have effect
- 80 (1) In subsection (3) of section 143 of that Act (orders and regulations), for the word “(9B)” there shall be substituted the word “(9A)”.
- (2) In subsection (6) of that section, the words “section 101(1) or (2) above or” shall cease to have effect.
- (3) Subsections (7) and (9B) of that section shall cease to have effect.
- 81 (1) For subsection (2) of section 144 of that Act (interpretation: authorities) there shall be substituted the following subsection—
- “(2) “Billing authority”, “precepting authority”, “major precepting authority” and “local precepting authority” have the same meaning as in Part I of the Local Government Finance Act 1992.”
- (2) In subsection (6) of that section, for the words “charging authority” there shall be substituted the words “billing authority”.
- 82 In section 146 of that Act (interpretation: other provisions), subsection (1) shall cease to have effect.
- 83 (1) In paragraph 1 of Schedule 4A to that Act (non-domestic rating: completion days for new buildings), in sub-paragraphs (1) to (3) for the words “charging authority” there shall be substituted the words “billing authority”.
- (2) In paragraph 4(1) of that Schedule, for the words “valuation and community charge tribunal” there shall be substituted the words “valuation tribunal”.

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- (3) In paragraph 6(3) of that Schedule, for paragraphs (a) and (b) there shall be substituted the following paragraph—
- “(a) provision requiring payments or repayments to be made, with or without interest; and”.
- (4) In paragraph 7 of that Schedule, in sub-paragraphs (1) to (3), for the words “charging authority” there shall be substituted the words “billing authority”.
- (5) In paragraph 10(2) of that Schedule, in the paragraph beginning “references to the valuation officer”, for the words “charging authority” there shall be substituted the words “billing authority”.
- 84 (1) In Schedule 7 to that Act (non-domestic rating multipliers), in paragraph 5(13), for the words “revenue support grant report” there shall be substituted the words “local government finance report”.
- (2) In paragraph 6 of that Schedule—
- (a) in sub-paragraph (1), for the words “charging authority” there shall be substituted the words “billing authority”; and
- (b) in sub-paragraph (4)(a), for the words “revenue support grant report” there shall be substituted the words “local government finance report”.
- 85 In Schedule 7A to that Act (non-domestic rating: 1990-95), in paragraph 5(9), for the words “charging authorities” there shall be substituted the words “billing authorities”.
- 86 (1) In sub-paragraph (1)(c) of paragraph 2 of Schedule 8 to that Act (non-domestic rating: pooling), after the words “paragraph 5 below” there shall be added the words “or regulations made under sub-paragraph (15) of that paragraph”.
- (2) In sub-paragraph (2) of that paragraph—
- (a) in paragraph (a), for the words from “under paragraph 5(10) below” to “paragraph 6(5) below” there shall be substituted the words “under paragraph 5(10) or (14) below or under regulations made under paragraph 5(15) or 6(5) below”; and
- (b) in paragraph (b), for the words “paragraph 9, 12, or 13 below (as the case may be)” there shall be substituted the words “paragraph 12 or 15 below”.
- (3) In paragraph 6 of that Schedule, in sub-paragraph (7)(c), for the words “paragraphs 9, 12 and 13 below” there shall be substituted the words “paragraphs 12 and 15 below”.
- 87 (1) In paragraph 2(1)(c) of Schedule 9 to that Act (non-domestic rating: administration), for the words “charging authority” there shall be substituted the words “billing authority”.
- (2) In paragraph 3 of that Schedule—
- (a) in sub-paragraph (1), for the words “charging authority” there shall be substituted the words “billing authority”; and
- (b) in sub-paragraph (3), for the words “included under Parts II and VIII of Schedule 4 above” there shall be substituted the words “provision included in regulations made under paragraph 1(1) of Schedule 4 to the Local Government Finance Act 1992”.
- (3) In paragraphs 4(1)(b) and 4A(1) of that Schedule, for the words “charging authority” there shall be substituted the words “billing authority”.

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- (4) In paragraph 6 of that Schedule, in sub-paragraphs (1) and (1A), for the words “charging authority” there shall be substituted the words “billing authority”.
- (5) After paragraph 6 of that Schedule there shall be inserted the following paragraph—
- “6A (1) Where regulations under this Schedule impose a duty on a billing authority to supply information to any person, they may also require—
- (a) the Secretary of State;
- (b) any appropriate precepting authority; or
- (c) any appropriate levying body,
- to supply the billing authority with prescribed information if the Secretary of State considers it to be information the billing authority needs in order to fulfil its duty.
- (2) Where regulations under this Schedule contain provision about the contents or form of a notice to be served by a billing authority, they may also require the Secretary of State or any appropriate precepting authority to supply the billing authority with prescribed information if the Secretary of State considers it to be information the billing authority needs to ensure that the provision is met.
- (3) Where any person other than the Secretary of State fails to supply information to a billing authority in accordance with regulations made by virtue of sub-paragraph (1) or (2) above, he shall be liable to indemnify the authority against any loss or damage which the authority sustains in consequence of the failure.
- (4) For the purposes of sub-paragraph (1) or (2) above an authority is an appropriate precepting authority in relation to a billing authority if it has power to issue a precept to the billing authority under Part I of the Local Government Finance Act 1992.
- (5) For the purposes of sub-paragraph (1) above a body is an appropriate levying body in relation to a billing authority if—
- (a) it has power to issue a levy or special levy to the billing authority; or
- (b) it has power to issue a levy to a county council which has power to issue a precept to the billing authority under Part I of the Local Government Finance Act 1992.”
- (6) In paragraph 8 of that Schedule, in sub-paragraphs (2) and (4), for the words “charging authority” there shall be substituted the words “billing authority”.
- 88 (1) In paragraph 1(1) of Schedule 11 to that Act (tribunals), for the words “valuation and community charge tribunals” there shall be substituted the words “valuation tribunals”.
- (2) In paragraph 2 of that Schedule, after paragraph (c) there shall be added the following paragraphs—
- “(d) section 16 of the 1992 Act;
- (e) regulations under section 24 of that Act;
- (f) paragraph 3 of Schedule 3 to that Act.”

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- (3) In paragraph 5 of that Schedule, in sub-paragraph (1)(p), for the words “as may be prescribed” there shall be substituted the words “as the Secretary of State may, with the approval of the Treasury, from time to time determine”.
- (4) In sub-paragraph (4) of paragraph 6 of that Schedule, for the words “valuation and community charge tribunal” there shall be substituted the words “valuation tribunal”.
- (5) Sub-paragraph (6) of that paragraph shall cease to have effect.
- (6) In sub-paragraph (3) of paragraph 8 of that Schedule, for paragraph (e) there shall be substituted the following paragraphs—
- “(e) that no rule of confidentiality applicable to the Commissioners of Inland Revenue shall prevent the disclosure for the purposes of the appeal of particulars delivered documents (within the meaning of Part I of the 1992 Act);
 - (ea) as to evidence generally (whether written evidence or oral evidence given under oath or affirmation) and, in particular, as to the use as evidence of particulars delivered documents or of information supplied under—
 - (i) Schedule 9 above;
 - (ii) regulations under Schedule 2 above;
 - (iii) section 82 of the 1967 Act; or
 - (iv) regulations under Schedule 2 to the 1992 Act;”.
- (7) In sub-paragraph (4) of that paragraph, for paragraph (f) there shall be substituted the following paragraphs—
- “(f) that an order may require a register or list to be altered (prospectively or retrospectively);
 - (fa) that an order may require the designation of an individual as a responsible individual or as a certification officer, or a designation under section 5 above, to be revoked;
 - (fb) that an order may require an estimate to be quashed or altered;
 - (fc) that an order may require a penalty to be quashed;
 - (fd) that an order may require a decision of a billing authority to be reversed;
 - (fe) that an order may require a calculation (other than an estimate) of an amount to be quashed and may require the amount to be recalculated;”.
- (8) In paragraph 9 of that Schedule, in sub-paragraph (1), for paragraphs (a) to (c) there shall be substituted the following paragraphs—
- “(a) the community charges registration officer for a charging authority to alter the authority’s community charges register,
 - (b) the valuation officer for a billing authority to alter a local non-domestic rating list of the authority,
 - (c) the central valuation officer to alter a central non-domestic rating list, or
 - (d) the listing officer for a billing authority to alter the authority’s valuation list.”
- (9) After paragraph 10 of that Schedule there shall be inserted the following paragraph—

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- “10A (1) This paragraph applies where a tribunal orders a billing authority—
- (a) to reverse a decision that a particular dwelling is a chargeable dwelling for the purposes of Chapter I of Part I of the 1992 Act, or that a particular person is liable to pay council tax in respect of such a dwelling,
 - (b) to quash or alter an estimate of an amount which a person is liable to pay to the authority in respect of council tax,
 - (c) to quash a calculation (other than an estimate) of such an amount, or to recalculate the amount, or
 - (d) to quash a penalty imposed by the authority under Schedule 3 to the 1992 Act.
- (2) If the order is recorded in accordance with any provision included in regulations under paragraph 1 above, the authority ordered shall—
- (a) reverse the decision, quash or alter the estimate, quash the calculation, recalculate the amount or quash the penalty accordingly; and
 - (b) attend to any ancillary matter provided for in the order (such as the repayment of an amount, or the allowance of an amount by way of deduction against a sum due).”

(10) In sub-paragraph (1) of paragraph 11 of that Schedule—

 - (a) at the end of paragraph (a) there shall be added the words “section 16 of the 1992 Act, paragraph 3 of Schedule 3 to that Act or regulations under section 24 of that Act”; and
 - (b) in paragraph (b), for the words “regulations under section 55 above” there shall be substituted the words “paragraph 4 of Schedule 4A above or regulations under section 55 above”.

(11) In sub-paragraph (2) of that paragraph, for paragraph (d) there shall be substituted the following paragraph—

“(d) provision requiring a charging authority, the community charges registration officer for a charging authority, a billing authority, the valuation officer or listing officer for a billing authority, or the central valuation officer, to act in accordance with any order made by the High Court or the Lands Tribunal, and provision that paragraph 9, 10 or 10A above is to have effect subject to such a requirement.”

(12) In paragraph 14 of that Schedule—

 - (a) paragraph (a) shall cease to have effect; and
 - (b) in paragraphs (b) and (c), for the words “valuation and community charge tribunal” there shall be substituted the words “valuation tribunal”.

(13) In paragraph 15 of that Schedule, in paragraph (b), for the words “valuation and community charge tribunal” there shall be substituted the words “valuation tribunal”.

(14) In paragraph 16 of that Schedule, in sub-paragraph (1)—

 - (a) for the words “valuation and community charge tribunals” there shall be substituted the words “valuation tribunals”; and
 - (b) at the end there shall be added the words “or the 1992 Act”.

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(15) For paragraph 18 of that Schedule there shall be substituted the following paragraph—

“18 In this Schedule—

“the 1967 Act” means the General Rate Act 1967; and

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

89 Paragraph 5 of Schedule 12 to that Act shall cease to have effect.