

## SCHEDULES

### SCHEDULE 13

Section 117(1).

#### MINOR AND CONSEQUENTIAL AMENDMENTS

##### *Forged Transfers Act 1891 (c. 43)*

1 In section 2 of the Forged Transfers Act 1891 (definitions), for paragraph (a) there shall be substituted the following paragraphs—

- “(a) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;
- (aa) a regional, islands or district council within the meaning of the Local Government (Scotland) Act 1973;
- (ab) a combined police authority or a combined fire authority, as defined in section 144 of the Local Government Finance Act 1988;”.

##### *Public Health (Scotland) Act 1897 (c. 38)*

2 In section 3 of the Public Health (Scotland) Act 1897, for the definition of “ratepayer” (which was inserted by paragraph 1 of Schedule 15 to the Environmental Protection Act 1990) there shall be substituted the following definition—

“The word “ratepayer” means a person who is either liable to pay any council tax imposed under the Local Government Finance Act 1992 (or would be so liable but for any enactment or anything provided or done under any enactment) or a non-domestic ratepayer.”

##### *Public Health Acts Amendment Act 1907 (c. 53)*

3 In section 21 of the Public Health Acts Amendment Act 1907 (power to alter names of streets), for the words from “and persons” to “community charge” there shall be substituted the words “and persons who are liable to pay an amount in respect of council tax”.

##### *Small Holdings and Allotments Act 1908 (c. 36)*

4 In section 23 of the Small Holdings and Allotments Act 1908 (duty of certain councils to provide allotments), in subsection (2), for the words from “persons” to “community charge” there shall be substituted the words “persons who are liable to pay an amount in respect of council tax”.

5 In section 29 of that Act (management of allotments), in subsection (1), for the words from “liable” to the end of the subsection there shall be substituted the words “liable to pay to the district or London borough council in whose area the land is situated an amount in respect of council tax.”

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*Civil Defence Act 1939 (c. 31)*

- 6 In section 62 of the Civil Defence Act 1939 (power of local authorities and public utility undertakers to appropriate lands and buildings for purposes of civil defence), in subsection (1A)(a), for the words from “charging authority” to “Local Government Finance Act 1988” there shall be substituted the words “billing authority or precepting authority, as defined in section 69 of the Local Government Finance Act 1992”.

*Statutory Orders (Special Procedure) Act 1945 (c. 18)*

- 7 In section 11 of the Statutory Orders (Special Procedure) Act 1945 (interpretation), in subsection (1), for paragraph (a) there shall be substituted the following paragraphs—
- “(a) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;
  - (aa) a combined police authority or a combined fire authority, as defined in section 144 of the Local Government Finance Act 1988;”.

*Civil Defence Act 1948 (c. 5)*

- 8 In section 9 of the Civil Defence Act 1948 (interpretation), in subsection (1), in the definition of “local authority”, for paragraph (a) there shall be substituted the following paragraphs—
- “(a) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;
  - (aa) a combined police authority or a combined fire authority, as defined in section 144 of the Local Government Finance Act 1988;”.

*Valuation and Rating (Scotland) Act 1956 (c. 60)*

- 9 After section 20 of the 1956 Act there shall be inserted—

**“20A Contributions by police authorities**

- (1) The police authority of any police area may incur expenses in the making of contributions in aid of council tax in respect of dwellings, whether in the police area or elsewhere, which are occupied for the purposes of the police force for that area, being dwellings in respect of which no council tax is paid.
- (2) A contribution under this section shall be treated as money paid as council tax.”

- 10 For section 22 of that Act there shall be substituted the following section—

**“22 Exemption of churches, etc. from rates**

- (1) No non-domestic rate shall be levied on any premises to the extent that they consist of—
  - (a) a building occupied by a religious body and used for the purpose of religious worship;

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- (b) a church hall, chapel hall or similar premises used in connection with a building such as is referred to in paragraph (a) above for the purposes of the religious body which occupies that building; or
  - (c) any premises occupied by a religious body and used by it—
    - (i) for carrying out administrative or other activities relating to the organisation of the conduct of religious worship in a building such as is referred to in paragraph (a) above; or
    - (ii) as an office or for office purposes, or for purposes ancillary to its use as an office or for office purposes.
- (2) Where any such premises as are mentioned in subsection (1) above form part of other lands and heritages and are not entered separately in the valuation roll, the net annual value of those lands and heritages shall be apportioned between the said premises and the remainder of the lands and heritages, and the net annual values of such premises and of the remainder shall be shown separately in the valuation roll.
- (3) The provisions of the Valuation Acts (including, without prejudice to the foregoing generality, the provisions with respect to persons whose property is valued and with respect to appeals and complaints) shall apply with regard to any matter required by subsection (2) above to be shown in the valuation roll.
- (4) In subsection (1)(c) above—  
“office purposes” includes administration, clerical work and handling money; and  
“clerical work” includes writing, book-keeping, sorting papers or information, filing, typing, duplicating, calculating (by whatever means), drawing and the editorial preparation of matter for publication.”

*Local Government (Financial Provisions etc.) (Scotland) Act 1962 (c. 9)*

- 11 In subsection (9) of section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 (exemption from relief under that section of premises exempt under section 22 of the Valuation and Rating (Scotland) Act 1956), the words “paragraph (a) or (b) or (c) of” shall be omitted.

*Stock Transfer Act 1963 (c. 18)*

- 12 In section 4 of the Stock Transfer Act 1963 (interpretation), in subsection (1), in the definition of “local authority”, for paragraph (a) there shall be substituted the following paragraphs—  
“(a) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;  
(aa) a combined police authority or a combined fire authority, as defined in section 144 of the Local Government Finance Act 1988;”.

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*Industrial and Provident Societies Act 1965 (c. 12)*

- 13 In section 31 of the Industrial and Provident Societies Act 1965 (investments), in paragraph (a), for sub-paragraph (i) there shall be substituted the following sub-paragraphs—
- “(i) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;
  - (ia) a combined police authority or a combined fire authority, as defined in section 144 of the Local Government Finance Act 1988;”.

*Public Works Loans Act 1965 (c. 63)*

- 14 In section 2 of the Public Works Loans Act 1965 (new form of local loan and automatic charge for securing it), in subsection (1)(a), for sub-paragraph (i) there shall be substituted the following sub-paragraphs—
- “(i) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;
  - (ia) a combined police authority or a combined fire authority, as defined in section 144 of the Local Government Finance Act 1988;”.

*General Rate Act 1967 (c. 9)*

- 15 In section 70 of the General Rate Act 1967 (provision for objections to proposals), in subsection (5), for the words “valuation and community charge tribunal” there shall be substituted the words “valuation tribunal”.
- 16 In section 72 of that Act (agreed alterations after proposals), in subsection (1), for the words “valuation and community charge tribunal” there shall be substituted the words “valuation tribunal”.
- 17 In section 73 of that Act (opposed proposals), in subsections (1) and (2)(b), for the words “valuation and community charge tribunal” there shall be substituted the words “valuation tribunal”.
- 18 In section 74 of that Act (proposals objected to by valuation officer), in subsections (2) and (3), for the words “valuation and community charge tribunal”, in each place where they occur, there shall be substituted the words “valuation tribunal”.
- 19 In section 75 of that Act (two or more proposals in respect of the same hereditament), in paragraph (b), for the words “valuation and community charge tribunal” there shall be substituted the words “valuation tribunal”.
- 20 In section 76 of that Act (appeals against objections to proposals), in subsections (1), (2), (2B), (3) and (4), for the words “valuation and community charge tribunal” there shall be substituted the words “valuation tribunal”.
- 21 In section 77 of that Act (appeal to Lands Tribunal), for the words “valuation and community charge tribunal” there shall be substituted the words “valuation tribunal”.
- 22 In section 78 of that Act (arbitration with respect to proposals), in subsection (1), for the words “before a valuation and community charge tribunal” there shall be substituted the words “before a valuation tribunal”.

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- 23 In section 83 of that Act (use of returns as evidence), in subsections (8) and (9), for the words “a valuation and community charge tribunal” there shall be substituted the words “a valuation tribunal”.
- 24 In section 93 of that Act (membership of local authority etc. not to be a disqualification in certain cases), in subsection (1), for the words “a valuation and community charge tribunal” there shall be substituted the words “a valuation tribunal”.
- 25 In section 108 of that Act (inspection of documents), in subsection (1)(c), for the words “valuation and community charge tribunal” there shall be substituted the words “valuation tribunal”.

*National Loans Act 1968 (c. 13)*

- 26 In Schedule 4 to the National Loans Act 1968 (local loans), in paragraph 1(a), for sub-paragraph (i) there shall be substituted the following sub-paragraphs—
- “(i) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;
  - (ia) a combined police authority or a combined fire authority, as defined in section 144 of the Local Government Finance Act 1988;”.

*International Organisations Act 1968 (c. 48)*

- 27 In section 2 of the International Organisations Act 1968 (specialised agencies of United Nations), in subsection (2)(aa), for the words from “subject to” to “collective community charge” there shall be substituted the words “liable to pay anything in respect of council tax”.
- 28 In Part II of Schedule 1 to that Act (privileges and immunities of representatives, members of subordinate bodies, high officers, experts and persons on missions), in paragraph 9B, for the words from “subject to” to “collective community charge” there shall be substituted the words “liable to pay anything in respect of council tax”.

*Development of Tourism Act 1969 (c. 51)*

- 29 In section 14 of the Development of Tourism Act 1969 (general restrictions on the making of grants and loans), in subsection (2)(a), for sub-paragraph (i) there shall be substituted the following sub-paragraphs—
- “(i) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;
  - (ia) a combined police authority or a combined fire authority, as defined in section 144 of the Local Government Finance Act 1988;”.

*Pensions (Increase) Act 1971 (c. 56)*

- 30 In Schedule 3 to the Pensions (Increase) Act 1971 (administrative, incidental and consequential provisions) in paragraph 6(1)(a), for sub-paragraph (i) there shall be substituted the following sub-paragraphs—

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- “(i) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;
- (ia) a combined police authority or a combined fire authority, as defined in section 144 of the Local Government Finance Act 1988;”.

*Tribunals and Inquiries Act 1971 (c. 62)*

- 31 In Part I of Schedule 1 to the Tribunals and Inquiries Act 1971 (tribunals under direct supervision of Council on Tribunals), in paragraph 12A, for the words “Valuation and community charge tribunals” there shall be substituted the words “Valuation tribunals”.

*Local Government Act 1972 (c. 70)*

- 32 In section 97 of the Local Government Act 1972 (removal or exclusion of disability etc.), in subsection (4), for the words from “under the Local Government Finance Act 1988” to “community charge” there shall be substituted the words “to pay an amount in respect of any community charge or in respect of council tax”.
- 33 In section 150 of that Act (expenses of parish and community councils), in the proviso to subsection (1), for the words from “section 33(4)(d)” to “charging authority” there shall be substituted the words “section 35(2)(d) of the Local Government Finance Act 1992 (special expenses of a billing authority)”.
- 34 (1) In subsection (1)(b) of section 168 of that Act (local financial returns)—
- (a) for the words “charging authority” there shall be substituted the words “billing authority”; and
  - (b) in sub-paragraph (i), for the words from “personal community charge” to “collective community charge” there shall be substituted the words “council tax”.
- (2) In subsection (5) of that section, for paragraph (a) there shall be substituted the following paragraphs—
- “(a) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;
  - (aa) a combined police authority or a combined fire authority, as defined in section 144 of the Local Government Finance Act 1988;”.

*Local Government (Scotland) Act 1973 (c. 65)*

- 35 In section 41(4) of the Local Government (Scotland) Act 1973 (exclusion from voting disability), after “1987” there shall be inserted the words “or any council tax or council water charge imposed under the Local Government Finance Act 1992”.
- 36 In section 56 of that Act (arrangements for discharge of functions by local authorities), for subsection (6) there shall be substituted the following subsection—
- “(6) A local authority’s functions with respect to—
- (a) determining a rate;
  - (b) setting an amount of council tax in accordance with section 93(1) of the Local Government Finance Act 1992, or setting a reduced amount of council tax under section 94 of that Act or paragraph 3 of Schedule 7 to that Act;

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- (c) setting an amount of council water charge in accordance with paragraph 9 of Schedule 11 to the Local Government Finance Act 1992; or
  - (d) borrowing money,shall be discharged only by the authority.”
- 37 (1) In subsection (1) of section 109 of that Act (rating authorities), for paragraphs (a) and (b) there shall be substituted the following paragraph—
  - “(a) in the case of the non-domestic rate prescribed under section 7B of the Local Government (Scotland) Act 1975, the regional council and the islands council;”.
- (2) In subsection (2) of that section, for the words from “falls” onwards there shall be substituted the words “falls, such information as may reasonably be required for the preparation of demand notes for the purposes of levying the non-domestic rate”.
- 38 Sections 110 and 110A of that Act (which make provision as to the distribution of non-domestic rate income) shall cease to have effect.
- 39 In section 111 of that Act (power to make regulations as to certain matters connected with non-domestic rates), subsection (1)(a), (b) and (d) shall cease to have effect.
- 40 In subsection (1) of section 118 of that Act (local financial returns), the words “district council in respect of the non-domestic district rate and to any” shall cease to have effect.

*Local Government (Scotland) Act 1975 (c. 30)*

- 41 In section 2 of the Local Government (Scotland) Act 1975 (alterations to valuation roll which is in force), in subsection (1)(e) for the words “section 10(2) of the Local Government (Financial Provisions) (Scotland) Act 1963 or” there shall be substituted the word “under”.
- 42 In section 6 of that Act (valuation by formula of certain lands and heritages), at the end of subsection (1) there shall be inserted “and, for the purposes of this subsection, “class or description” of lands and heritages includes lands and heritages, or classes of lands and heritages, falling within such geographical area as may be prescribed.”
- 43 In section 37 of that Act (general interpretation)—
  - (a) after the definition of “the Assessor” there shall be inserted the following definition—
    - ““apportionment note” shall be construed in accordance with the provisions of paragraph 1 of Schedule 5 to the Local Government Finance Act 1992;”;
  - (b) after the definition of “material change of circumstances” there shall be inserted the following definitions—
    - ““non-domestic rate” shall be construed in accordance with the provisions of section 7A of this Act;
    - “part residential subjects” shall be construed in accordance with the provisions of section 99(1) of the Local Government Finance Act 1992;”;



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- (c) in the definition of “prescribed”, after the words “Secretary of State” there shall be inserted the words “, and cognate expressions shall be construed accordingly”.

44 In Schedule 3 to that Act (which relates to borrowing and lending by local authorities)—

- (a) in paragraph 6(2)(a), for the words “the community charges and the community water charges” there shall be substituted the words “the council tax and the council water charge”;
- (b) in paragraph 20(2), for the words “the community charges and the community water charges” there shall be substituted the words “the council tax and the council water charge”;
- (c) in paragraph 22(2), after the words “incurred by the authority for the purposes of” there shall be inserted—
- (a) their functions under any enactment (within the meaning of section 109(1) of the Water (Scotland) Act 1980) in relation to water supply in their area; or
- (b) under the Sewerage (Scotland) Act 1968; or
- (c)”;  
and
- (d) in paragraph 31, after the definition of “borrowing account” there shall be inserted the following definitions—

““council tax” shall be construed in accordance with the provisions of section 70(1) of the Local Government Finance Act 1992;

“council water charge” shall be construed in accordance with the provisions of paragraph 6 to Schedule 11 to the Local Government Finance Act 1992;” and the definitions of “community charges” and “community water charges” shall cease to have effect.

*Local Government (Miscellaneous Provisions) Act 1976 (c. 57)*

45 The power conferred by section 16 of the Local Government (Miscellaneous Provisions) Act 1976 (power of local authorities to obtain particulars of persons interested in land) shall not be exercisable with a view to performing any functions under Part I of this Act.

*Rating (Disabled Persons) Act 1978 (c. 40)*

46 In section 2 of the Rating (Disabled Persons) Act 1978 (rebates for institutions for the disabled), in subsections (5B) and (5C), for the words “valuation and community charge tribunal”, in each place where they occur, there shall be substituted the words “valuation tribunal”.

47 In Schedule 1 to that Act (amount of rebate under section 1 of that Act), in paragraph 11, in sub-paragraphs (2) and (3), for the words “valuation and community charge tribunal”, in each place where they occur, there shall be substituted the words “valuation tribunal”.



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*Justices of the Peace Act 1979 (c. 55)*

- 48 In section 65 of the Justices of the Peace Act 1979 (justices not disqualified by reason of being rate-payers etc.)—
- (a) after the words “charging authority” there shall be inserted the words “council tax set by a billing authority”; and
  - (b) after the words “such community charges” there shall be inserted the words “such council tax”.

*Local Government, Planning and Land Act 1980 (c. 65)*

- 49 In section 2(7)(aa) of the Local Government, Planning and Land Act 1980 (manner in which local authorities are required to publish information), for sub-paragraph (ii) there shall be substituted the following sub-paragraph—
- “(ii) a notice given by virtue of regulations made under paragraph 2 of Schedule 2 to the Local Government Finance Act 1992”.

*Highways Act 1980 (c. 66)*

- 50 In Part I of Schedule 6 to the Highways Act 1980 (procedure for making and confirming certain orders relating to footpaths and bridleways), in paragraph 3(3) (a), for sub-paragraph (i) there shall be substituted the following sub-paragraphs—
- “(i) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;
  - (ia) a combined police authority or a combined fire authority, as defined in section 144 of the Local Government Finance Act 1988;”.

*New Towns Act 1981 (c. 64)*

- 51 In section 80 of the New Towns Act 1981 (general interpretation provisions), in subsection (1), in the definition of “local authority”, for paragraph (a) there shall be substituted the following paragraphs—
- “(a) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;
  - (aa) a combined police authority or a combined fire authority, as defined in section 144 of the Local Government Finance Act 1988;”.

*Acquisition of Land Act 1981 (c. 67)*

- 52 In section 7 of the Acquisition of Land Act 1981 (interpretation), in subsection (1), in the definition of “local authority”, for paragraph (a) there shall be substituted the following paragraphs—
- “(a) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;
  - (aa) a combined police authority or a combined fire authority, as defined in section 144 of the Local Government Finance Act 1988;”.

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*Debtors (Scotland) Act 1987 (c. 18)*

- 53 (1) In subsection (5) of section 1 of the Debtors (Scotland) Act 1987 (which relates to time to pay directions), for paragraphs (e) and (ee) there shall be substituted the following paragraph—

“(e) in an action by or on behalf of—

- (i) a rating authority for payment of rates;
- (ii) a regional or islands council for the payment of any community charge, community water charge, council tax or council water charge; or
- (iii) a regional or islands council for payment of any amount payable as a civil penalty within the meaning of subsection (9) below.”

- (2) At the end of that section there shall be inserted the following subsection—

“(9) In paragraph (e) of subsection (5) above—

“community charge” and “community water charge” have the meanings assigned to them in section 26 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 and the reference in that paragraph to payments of these charges includes reference to any amount payable under section 18(3) of that Act (payment of charges in respect of backdated period);

“council tax” and “council water charge” have the meanings assigned to them by section 99(1) of the Local Government Finance Act 1992; and

“civil penalty” means a penalty under section 17(10) or (11) of that Act of 1987 or under paragraph 2 of Schedule 3 to that Act of 1992.”

- 54 (1) In subsection (4) of section 5 of that Act (which relates to time to pay orders), for paragraphs (e) and (ee) there shall be substituted the following paragraph—

“(e) in relation to a debt including any sum due to—

- (i) a rating authority for payment of rates;
- (ii) a regional or islands council for the payment of any community charge, community water charge, council tax or council water charge; or
- (iii) a regional or islands council for payment of any amount payable as a civil penalty within the meaning of subsection (9) below.”

- (2) At the end of that section there shall be inserted the following subsection—

“(9) In paragraph (e) of subsection (4) above—

“community charge” and “community water charge” have the meanings assigned to them in section 26 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 and the reference in that paragraph to payments of these charges includes reference to any amount payable under section 18(3) of that Act (payment of charges in respect of backdated period);

“council tax” and “council water charge” have the meanings assigned to them by section 99(1) of the Local Government Finance Act 1992; and

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“civil penalty” means a penalty under section 17(10) or (11) of that Act of 1987 or under paragraph 2 of Schedule 3 to that Act of 1992.”

- 55 In section 106 of that Act (interpretation)—
- (a) the definition of “levying authority” shall cease to have effect; and
  - (b) in the definition of “summary warrant”, for the word “or” there shall be substituted the words “, paragraph 2 of Schedule 8 to the Local Government Finance Act 1992 or”.
- 56 In paragraph 35 of Schedule 5 to that Act, in the definition of “creditor” there shall be inserted at the end—
- “(e) for the purposes of paragraph 2 of Schedule 8 to the Local Government Finance Act 1992, the levying authority.”

*Income and Corporation Taxes Act 1988 (c. 1)*

- 57 In section 842A of the Income and Corporation Taxes Act 1988 (local authorities), in subsection (2), for paragraphs (a) to (c) there shall be substituted the following paragraphs—
- “(a) a billing authority as defined in section 69 of the Local Government Finance Act 1992;
  - (b) a precepting authority as defined in that section;
  - (c) a body having power by virtue of regulations under section 74 of the Local Government Finance Act 1988 to issue a levy;”.

*Education Reform Act 1988 (c. 40)*

- 58 (1) At the end of subsection (8)(b) of section 81 of the Education Reform Act 1988 (recovery from local funds of sums in respect of maintenance grant) there shall be added the words “or from any amount payable by him to the authority under Part III of Schedule 8 to the Local Government Finance Act 1988 (which makes provision in respect of redistributed non-domestic rates).”
- (2) Subsection (8A) of that section shall cease to have effect.

*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”.

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- 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”.
- 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;”.

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- (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—
- “(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).”

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- 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
- 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)”.

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- (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”.
- (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—



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- (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”.
- (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

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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.”
- (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);

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- (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—
- “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”.

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(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”.

(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.

*Local Government and Housing Act 1989 (c. 42)*

90 In section 39 of the Local Government and Housing Act 1989 (application of Part IV of that Act), in subsection (3), for paragraphs (c) and (d) there shall be substituted the following paragraphs—

- “(c) a body to which section 118 of that Act applies;
- (d) a local precepting authority, as defined in section 69 of the Local Government Finance Act 1992; or
- (e) the Receiver for the Metropolitan Police District.”

*Town and Country Planning Act 1990 (c. 8)*

91 In section 336 of the Town and Country Planning Act 1990 (interpretation), in subsection (1), in the definition of “local authority”, for paragraph (a) there shall be substituted the following paragraphs—

- “(a) a billing authority or a precepting authority (except the Receiver for the Metropolitan Police District), as defined in section 69 of the Local Government Finance Act 1992;
- (aa) a combined police authority or a combined fire authority, as defined in section 144 of the Local Government Finance Act 1988;”

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*Caldey Island Act 1990 (c. 44)*

- 92 In section 2 of the Caldey Island Act 1990, after the words “to the community charge” there shall be inserted the words “to council tax”.

*Natural Heritage (Scotland) Act 1991 (c. 28)*

- 93 In paragraph 6 of Schedule 7 to the Natural Heritage (Scotland) Act 1991 (provisions regarding drought orders), for the words from “community water charge” to the end there shall be substituted the words “council water charge imposed under Part I of Schedule 11 to the Local Government Finance Act 1992.”

*Child Support Act 1991 (c. 48)*

- 94 In Schedule 2 to the Child Support Act 1991 (provision of information to Secretary of State), in paragraph 2—
- (a) in sub-paragraph (2), for the words “community charge benefit” there shall be substituted the words “council tax benefit”; and
  - (b) in sub-paragraph (4), in paragraph (b) of the definition of “appropriate authority”, for the words “community charge benefit, the charging authority” there shall be substituted the words “council tax benefit, the billing authority”.

*Water Resources Act 1991 (c. 57)*

- 95 (1) In subsection (5) of section 11 of the Water Resources Act 1991 (change of composition of regional flood defence committee)—
- (a) for paragraph (b) there shall be substituted the following paragraph—
    - “(b) the relevant Minister considers it necessary or expedient to make an order under this subsection,”; and
  - (b) the words “in relation to times after the coming into force of the variation, rules or regulations or alteration” shall cease to have effect.
- (2) After that subsection there shall be inserted the following subsection—
- “(5A) An order under subsection (5) above shall relate—
- (a) where paragraph (a) of that subsection applies, to times after the coming into force of the variation; and
  - (b) where paragraph (b) of that subsection applies, to such times as are specified in the order.”

(3) In subsection (7) of that section, for paragraphs (a) and (b) there shall be substituted the words—

    - “(a) if he considers it to be inappropriate that that council should appoint a member of the committee; or
    - (b) if he considers that one or more members should be appointed jointly by that council and one or more other constituent councils,

may include provision to that effect in the order.”

(4) In subsection (8) of that section, the definitions of “relevant area” and “relevant population” shall cease to have effect.

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- 96 (1) In subsection (2) of section 135 of that Act (amount, assessment etc. of general drainage charge), the words “determined in accordance with section 136 below” shall cease to have effect.
- (2) In subsection (3)(a) of that section, the words “determined under section 136 below” shall cease to have effect.
- (3) After subsection (6) of that section there shall be added the following subsection—
- “*(7)* In this section “relevant quotient” means a quotient determined for the year concerned in accordance with rules contained in regulations made by either of the Ministers.”
- 97 Section 136 of that Act (determination of the relevant quotient) shall cease to have effect.
- 98 In Schedule 15 to that Act (supplemental provisions with respect to drainage charges), in paragraph 12(1), for the words “charging authority” there shall be substituted the words “billing authority”.

*Land Drainage Act 1991 (c. 59)*

- 99 In section 45 of the Land Drainage Act 1991 (appeals against determinations of annual value), in subsections (6) and (7)(a), for the words “valuation and community charge tribunal” there shall be substituted the words “valuation tribunal”.
- 100 (1) In subsections (1), (3) and (4) of section 46 of that Act (hearing and determination of appeals under section 45 of that Act), for the words “valuation and community charge tribunal” there shall be substituted the words “valuation tribunal”.
- (2) In subsection (6) of that section—
- (a) for the words “valuation and community charge tribunals” there shall be substituted the words “valuation tribunals”; and
- (b) for the words “valuation and community charge tribunal” there shall be substituted the words “valuation tribunal”.