
STATUTORY INSTRUMENTS

1992 No. 2904

COUNCIL TAX, ENGLAND AND WALES

The Local Authorities (Calculation of Council Tax Base) (Supply of Information) Regulations 1992

Made - - - - *19th November 1992*
Laid before Parliament *20th November 1992*
Coming into force - - *11th December 1992*

The Secretary of State for the Environment, as respects England, and the Secretary of State for Wales, as respects Wales, in exercise of the powers conferred on them by sections 38(1), 52 and 113 of the Local Government Finance Act 1992(1), and of all other powers enabling them in that behalf, hereby make the following Regulations—

Citation and commencement

1. These Regulations may be cited as the Local Authorities (Calculation of Council Tax Base) (Supply of Information) Regulations 1992 and shall come into force on 11th December 1992.

Interpretation

2. In these Regulations—

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

“special item” has the meaning given by section 45(1) of the Act;

“working day” means a day which is not a Saturday, Sunday or bank holiday.

Supply of information to billing authorities

3.—(1) In relation to each financial year (“the year”) a major precepting authority shall supply to a billing authority to which it has the power to issue a precept the information prescribed in paragraph (2) within the period prescribed for that information in paragraph (3).

(2) The information is—

(a) where part of the billing authority’s area falls within the area of the major precepting authority, the boundaries of that part;

(1) 1992 c. 14. See section 116(1) for the definition of “prescribed”.

- (b) the boundaries of the part or parts, if any, of the billing authority's area to which it appears likely to the major precepting authority that one or more special items will relate for the year; and
 - (c) the amounts, if any, which are determined by the major precepting authority in accordance with regulation 9 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992(2) for item T in section 33(1) of the Act and item B in regulation 3 of those Regulations for the billing authority for the year.
- (3) The period is—
- (a) for the information prescribed in paragraph (2)(a) and (b), in relation to the financial year beginning on 1st April 1993, the period beginning on the day after these Regulations come into force and ending on 31st December 1992;
 - (b) for the information prescribed in paragraph (2)(a) and (b), in relation to a financial year beginning on or after 1st April 1994—
 - (i) in the case of an English major precepting authority, the period beginning on 1st December and ending on 31st December in the preceding financial year; and
 - (ii) in the case of a Welsh major precepting authority, the period beginning on 1st November and ending on 30th November in the preceding financial year; and
 - (c) for the information prescribed in paragraph (2)(c), a period of three working days beginning with the day on which the determination is made.

Supply of information to local precepting authorities

4.—(1) In relation to each financial year (“the year”) a billing authority shall, where any local precepting authority which has the power to issue a precept to it makes a written request for such information in the preceding financial year, supply to that local precepting authority the information prescribed in paragraph (2) within the period prescribed for that information in paragraph (3).

(2) The information is—

- (a) the amount determined by the billing authority for item TP in section 34(3) of the Act for the year for the part of its area falling within the local precepting authority's area; or
- (b) an estimate of the amount referred to in sub-paragraph (a) where the billing authority has not, at the time the request is received, determined that amount.

(3) The period is a period of ten working days beginning with the day on which the request is received by the billing authority.

18th November 1992

Michael Howard
Secretary of State for the Environment

19th November 1992

David Hunt
Secretary of State for Wales

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations prescribe information which major precepting authorities are required to supply to billing authorities and which billing authorities are required to supply to local precepting authorities in connection with the calculation of the council tax base, which is an amount required by the Local Government Finance Act 1992 to be used in the calculation of the council tax and precepts.

Regulation 3 requires a major precepting authority to supply, within prescribed periods, to a billing authority to which it has the power to issue a precept, details of the boundaries of parts of the billing authority's area which fall within its area and of any amount or estimated rate of collection which it may determine under regulation 9 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992.

Regulation 4 requires a billing authority to supply, within a prescribed period, to a local precepting authority, information relating to its council tax base for the part of its area falling within the local precepting authority's area.