
STATUTORY INSTRUMENTS

1993 No. 22

The Local Government Finance (Miscellaneous Provisions) (England) Order 1993

Council tax: creation of new parish

3.—(1) This article applies where a boundary order provides for the creation of a parish on the first day of the financial year beginning on 1st April 1993 or any later financial year.

(2) In a case to which this article applies, section 41 of the Act (issue of precepts by local precepting authorities) shall have effect—

- (a) in relation to the new parish, the prospective billing authority and the relevant year; and
- (b) as respects the period beginning on the day after that on which the relevant boundary order is made and ending immediately before the day on which there is issued by the parish council or chairman of the parish meeting of the new parish a precept for the relevant year,

with the substitution for subsection (3) of the following subsection—

“(3) In making calculations in accordance with section 32 above (originally or by way of substitute) the billing authority shall take into account for the purposes of its estimate under section 32(2)(a) above an amount equal to that specified, in relation to a parish which is a new parish for the purposes of the Local Government Finance (Miscellaneous Provisions) (England) Order 1993, in the order which creates that parish.”

(3) In a case to which this article applies and in relation to the new parish, the prospective billing authority and the relevant year,—

- (a) section 32 of the Act (calculation of budget requirement by billing authorities) shall have effect as respects the period mentioned in paragraph (2)(b) above with the omission of subsection (6);
- (b) section 41(4) of the Act shall have effect with the substitution for the words “March in the financial year preceding that for which it is issued” the words “October in the financial year for which it is issued”; and
- (c) the reference in section 54(4) of the Act (power to designate authorities) to a precept anticipated by a billing authority in pursuance of regulations under section 41 of the Act shall be construed as a reference to the amount specified in relation to the parish in question in the relevant boundary order.

(4) In relation to an amount taken into account for the purposes of section 32(2)(a) of the Act by virtue of paragraph (2) above, Chapter III of Part I of the Act shall have effect as if—

- (a) the amount were an item mentioned in section 35(1) of the Act which related to the area of the relevant parish; and
- (b) the area of the prospective billing authority included the area of the relevant parish.

(5) In case to which this article applies, the parish council or chairman of the parish meeting of the new parish shall make the calculations required by section 50 of the Act (calculation of budget requirement by local precepting authorities) for the relevant year so as to secure that the amount calculated as its budget requirement for that year does not exceed the amount specified in relation to the parish in the relevant boundary order.