
STATUTORY INSTRUMENTS

1995 No. 401

The Local Government Residuary Body (England) Order 1995

PART V

FINANCIAL PROVISIONS

Substitution of levies

22.—(1) Subject to the following provisions of this article, the Residuary Body may issue a levy for the current year in substitution for a levy which it has previously issued for that year (including a levy previously issued in substitution).

(2) Except as provided by paragraph (3) below, no levy may be issued in substitution if its amount would be greater than the amount of the levy for which it is substituted.

(3) The amount of any levy issued in substitution (“the new levy”) may be greater than the amount of that for which it is substituted (“the old levy”) if the old levy has been quashed because of a failure to fulfil the requirements of article 21, but only so far as the new levy is required to be increased to effect a proper apportionment.

(4) Subject to paragraph (5) below, where the Residuary Body issues a new levy, anything paid to it by reference to the old levy shall be treated as paid by reference to the new levy.

(5) Where the amount of the old levy exceeds that of the new levy, anything paid which would not have been paid if the amount of the old levy had been the same as that of the new levy—

- (a) shall, if the successor authority by whom it was paid so requires, be repaid; or
- (b) in any other case, shall (as the Residuary Body determines) be repaid or credited against any subsequent liability of the successor authority in respect of any levy issued by the Residuary Body.