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STATUTORY INSTRUMENTS

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**2012 No. 460**

**The Local Authority (Referendums Relating to Council Tax Increases) Regulations 2012**

**PART 1**

**General**

**Citation, commencement, application and interpretation**

- 1.—(1) These Regulations—
- (a) may be cited as the Local Authority (Referendums Relating to Council Tax Increases) Regulations 2012, and
  - (b) come into force on 16th March 2012.
- (2) These Regulations apply in relation to England only.
- (3) In these Regulations, “the Act” means the Local Government Finance Act 1992.

**Consequential amendments**

2. The Schedule (amendments consequential and to give full effect to Chapter 1 of Part 4 of the Localism Act 2011) to these Regulations has effect.

**PART 2**

**Major precepting authorities**

**Major precepting authority’s duty to notify appropriate billing authorities**

3. For the purposes of section 52ZK(8) of the Act (major precepting authority’s duty to notify appropriate billing authorities), the date prescribed as the date by which a major precepting authority must make a notification under section 52ZK(1) of the Act is—

- (a) in relation to the financial year beginning on 1st April 2012, 17th March in the financial year preceding that year; and
- (b) in relation to any financial year beginning on or after 1st April 2013, 8th March in the financial year preceding that year.

**Expenses incurred by a billing authority**

- 4.—(1) This regulation applies in relation to a financial year if—
- (a) by the date prescribed by regulation 3 a major precepting authority has notified each appropriate billing authority under section 52ZK of the Act in relation to that year, and

- (b) one or more of those billing authorities fails to hold a referendum in relation to the major precepting authority's relevant basic amount of council tax for that year in accordance with section 52ZN (arrangements for a referendum) of the Act.
- (2) In relation to the precept mentioned in section 52ZK(2) of the Act, sections 31(5) (substituted amounts) and 52ZN(7) of the Act do not apply to a defaulting authority.
- (3) In relation to the precept mentioned in section 52ZK(2) of the Act, section 31(5) of the Act applies in relation to a complying authority with the following modifications—
  - (a) if there is only one defaulting authority, for “the major precepting authority” substitute “the defaulting authority”; or
  - (b) if there is more than one defaulting authority, for “the major precepting authority” substitute “each defaulting authority an equal proportion of the”.
- (4) In relation to the precept mentioned in section 52ZK(2) of the Act, section 52ZN(7) of the Act applies in relation to a complying authority with the following modifications—
  - (a) if there is only one defaulting authority, for “the precepting authority” substitute “the defaulting authority”; or
  - (b) if there is more than one defaulting authority, for the words from “from” to the end substitute “an equal proportion of the expenses incurred by it in connection with the referendum from each defaulting authority.”.
- (5) In this regulation—
  - “complying authority” means an appropriate billing authority mentioned in paragraph (1)(a) which is not a defaulting authority, and
  - “defaulting authority” means an appropriate billing authority to which paragraph (1)(b) applies.

## PART 3

### Local precepting authorities

#### **Local precepting authority's duty to notify appropriate billing authority**

5. For the purposes of section 52ZM(4) (local precepting authority's duty to notify appropriate billing authority) of the Act, the date prescribed as the date by which a local precepting authority must make a notification under section 52ZM(1) of the Act is—
- (a) in relation to the financial year beginning on 1st April 2012, 17th March in the financial year preceding that year; and
  - (b) in relation to any financial year beginning on or after 1st April 2013, 8th March in the financial year preceding that year.

#### **Expenses incurred by a billing authority**

- 6.—(1) This regulation applies in relation to a financial year if—
- (a) by the date prescribed by regulation 5 a local precepting authority has notified its appropriate billing authority under section 52ZM of the Act in relation to that year, and
  - (b) the billing authority fails to hold a referendum in relation to the local precepting authority's relevant basic amount of council tax for that year in accordance with section 52ZN (arrangements for a referendum) of the Act.

(2) Sections 31(4A)(1) and 52ZN(7) of the Act do not apply in relation to the billing authority mentioned in paragraph (1)(b).

Signed by authority of the Secretary of State for Communities and Local Government

21st February 2012

*Bob Neill*  
Parliamentary Under Secretary of State  
Department for Communities and Local  
Government

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(1) Section 31(4A) was inserted into the Local Government Finance Act 1992 by paragraph 2(3) of Schedule 6 to the Localism Act 2011.