

**2018 No. 1296**

**LOCAL GOVERNMENT, ENGLAND**

**The Local Government (Structural and Boundary Changes)  
(Amendment) Regulations 2018**

<i>Made</i>	- - - -	<i>26th November 2018</i>
<i>Laid before Parliament</i>		<i>5th December 2018</i>
<i>Coming into force</i>	- -	<i>2nd January 2019</i>

The Secretary of State makes these Regulations in exercise of the powers conferred by sections 14 and 240(10) of the Local Government and Public Involvement in Health Act 2007(a).

**Citation and commencement**

1. These Regulations may be cited as the Local Government (Structural and Boundary Changes) (Amendment) Regulations 2018 and come into force on 2nd January 2019.

**PART 1**

**Amendment of Regulations**

**Amendment of the Local Government (Structural Changes) (Finance) Regulations 2008**

2. The Local Government (Structural Changes) (Finance) Regulations 2008(b) are amended in accordance with regulations 3 to 13.

**Regulation 2**

3. In regulation 2 (interpretation)—

- (a) in the definition of “order” after “section 7” insert “or section 10”;
- (b) after the definition of “Implementation Executive” insert—

““merged council” means a district council which, in accordance with a section 10 order, becomes the council for the area of two or more district councils which are wound up and dissolved under that order;”
- (c) in the definition of “reorganisation date” after “structural change” insert “or boundary change”;
- (d) for the definition of “reorganised area” substitute—

““reorganised area” means any area which—

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(a) 2007 c. 28.

(b) S.I. 2008/3022, amended by S.I. 2012/20.

- (a) in accordance with an order under section 7, becomes the area of a single-tier council on the reorganisation date; or
- (b) in accordance with an order under section 10, becomes the area of a merged council on the reorganisation date;”;
- (e) after the definition of “single-tier council” insert—
  - ““successor council” means—
  - (a) in relation to an area which is a reorganised area in consequence of an order under section 7, the single-tier council;
  - (b) in relation to an area which is a reorganised area in consequence of an order under section 10, the merged council;”.

### **Regulation 8**

4. In regulation 8 (exercise of functions) in paragraph (b) for “single-tier council” substitute “successor council”.

### **Regulation 9**

5. In regulation 9 (continuity of functions) for “single-tier council” substitute “successor council”.

### **Regulation 10**

6. In regulation 10 (relevant lists) in each place in which it occurs for “single-tier council’s” substitute “successor council’s”.

### **Regulation 11**

7. In regulation 11 (amalgamation of relevant lists) in each place in which it occurs for “single-tier council’s” substitute “successor council’s”.

### **Regulation 12**

8. In regulation 12 (interpretation of Part 4) in the definition of “appropriate authority” for “single-tier council” substitute “successor council”.

### **Regulation 15**

9. In regulation 15—
- (a) in paragraph (1)(b) (different basic amounts of council tax for the predecessor areas)—
    - (i) for “single-tier council” substitute “successor council”;
    - (ii) in sub-paragraph (iv) for the full stop substitute a comma;
    - (iii) after sub-paragraph (iv) insert—
      - “(v) the sixth year,
      - (vi) the seventh year.”;
  - (b) in paragraph (3) after “because it is made” insert “on or”.

### **Regulation 15A**

10. In regulation 15A (modifications to Chapters 4ZA and 6, etc.)—
- (a) in paragraph (2) for “the fourth and the fifth years” substitute “the fourth, the fifth, the sixth and the seventh years”; and
  - (b) in paragraph (3)—

- (i) for “the sixth year” substitute “the eighth year”; and
- (ii) for “the fifth year” substitute “the seventh year”.

### **New regulation 15B**

11. After regulation 15A insert—

#### **“Modifications to the Council Tax (Demand Notices) (England) Regulations 2011**

**15B.** In relation to a reorganised area the Council Tax (Demand Notices) (England) Regulations 2011(a) shall have effect with the modifications specified in Schedule 4 to these Regulations.”.

### **Schedule 3**

12. In Schedule 3 (referendums relating to council tax: modifications to Chapters 4ZA, etc.)—

- (a) in paragraph 1 (section 52ZC of the Local Government Finance Act 1992)—
  - (i) for “In section 52ZC (determination of whether increase is excessive)—” substitute—
 

“(1) This paragraph has effect in relation to determinations made by or in relation to a single-tier council.

(2) In section 52ZC (determination of whether increase is excessive)—”;
  - (ii) in paragraph (b) for new paragraph (b)(ii) substitute—
 

“(ii) either—

    - (aa) a comparison falling within subsection (3C) below; or
    - (bb) a comparison falling within subsection (3D) below.”
  - (iii) in paragraph (d) after new subsection (3C) insert—
 

“(3D) A comparison falls within this subsection if it is between—

    - (a) the amount that would have been the authority’s uniform amount of council tax for the year under consideration if section 31A above did not require or permit it to take into account the amounts mentioned in section 52ZX(1)(a) and (b) below; and
    - (b) the amount found by applying the formula in subsection (3A)(b) above.”;
- (b) after paragraph 1 insert—
 

“**1A.**—(1) This paragraph has effect in relation to determinations made by or in relation to a merged council.

(2) In section 52ZC (determination of whether increase is excessive)—

  - (a) after subsection (1) insert—
 

“(1A) For these purposes—

    - (a) the principles mentioned in subsection (2)(b)(i) apply if for the year under consideration the authority calculates its basic amount of council tax under section 31B(1) above; and
    - (b) the principles mentioned in subsection (2)(b)(ii) apply if for that year the authority calculates basic amounts of council tax for its predecessor areas under Part 4 of the 2008 Regulations.”;
  - (b) in subsection (2), for paragraph (b) substitute—
 

“(b) must constitute or include—

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(a) S.I. 2011/3038, amended by S.I. 2012/3087, S.I. 2013/2977, S.I. 2016/188 and S.I. 2017/13.

- (i) a comparison falling within subsection (3A) below, and
- (ii) either—
  - (aa) a comparison falling within subsection (3C) below; or
  - (bb) a comparison falling within subsection (3D) below.”
- (c) omit subsection (3); and
- (d) before subsection (4) insert—

“(3A) A comparison falls within this subsection if it is between—

- (a) the amount that would be calculated by the authority for the year under consideration under section 31B(1) above if section 31A above did not require or permit it to take into account the amounts mentioned in section 52ZX(1)(a) and (b) below; and
- (b) the amount found by applying the formula—

$$\frac{A}{B}$$

where—

A is the aggregate of the amounts calculated by applying the formula in subsection (3B) in relation to the financial year immediately preceding the year under consideration and in relation to each district council that was a district council for a predecessor area of the authority, and

B is the aggregate of the council tax bases calculated for the authority’s predecessor areas for the financial year immediately preceding the year under consideration.

(3B) The formula is—

$$C \times D$$

where—

C is, in relation to a district council for a predecessor area of the authority, the amount that would have been calculated by the council under section 31B(1) above if section 31A above had not required or permitted the amounts mentioned in section 52ZX(1)(a) and (b) below to be taken into account, and

D is the council tax base calculated for the area mentioned in the definition of item C above.

(3C) A comparison falls within this subsection if it is to be made for each predecessor area between—

- (a) the basic amount of council tax that would be calculated by the authority for the area for the year under consideration under Part 4 of the 2008 Regulations if section 31A above did not require or permit the authority to take into account the amounts mentioned in section 52ZX(1)(a) and (b) below; and
- (b) the aggregate of the amounts that would have been calculated for the area for the financial year immediately preceding the year under consideration by any district council for the predecessor area, under section 31B(1) above if section 31A above had not required or permitted the amounts mentioned in section 52ZX(1)(a) and (b) below to be taken into account.

(3D) A comparison falls within this subsection if it is between—

- (a) the amount that would have been that authority’s uniform amount of council tax for the year under consideration if section 31A above did not require or permit it to take into account the amounts mentioned in section 52ZX(1)(a) and (b) below; and

- (b) the amount found by applying the formula in subsection (3A)(b) above.”.”;
- (c) in paragraph 2 (section 52ZE of the Local Government Finance Act 1992)—
  - (i) in sub-paragraph (a)—
    - (aa) in new paragraph (b) for the full stop substitute “; or”;
    - (bb) after new paragraph (b) insert—
      - “(c) the amount mentioned in section 52ZC(3D)(b) above.”
  - (ii) in paragraph (b) after “section 52ZC(3C)(b) above,” insert “or the amount mentioned in section 52ZC(3D)(b) above.”;
- (d) in paragraph 9 (section 52ZC of the Local Government Finance Act 1992)—
  - (i) in sub-paragraph (b) for new paragraph (b)(ii) substitute—
    - “(ii) either—
      - (aa) a comparison falling within subsection (3C) below; or
      - (bb) a comparison falling within subsection (3F) below.”;
    - (ii) in sub-paragraph (d) after new subsection (3E) insert—
      - “(3F) A comparison falls within this subsection if it is between—
        - (a) the amount that would have been the authority’s uniform amount of council tax for the year under consideration if section 31A above did not require or permit it to take into account the amounts mentioned in section 52ZX(1)(a) and (b) below; and
        - (b) the amount that would have been the authority’s uniform amount of council tax for the financial year immediately preceding that year if section 31A above had not required or permitted it to take into account the amounts mentioned in section 52ZX(1)(a) and (b) below.”;
  - (e) in paragraph 10 (section 52ZE of the Local Government Finance Act 1992)—
    - (i) in sub-paragraph (a)—
      - (aa) in new paragraph (b) for the full stop substitute “; or”;
      - (bb) after new paragraph (b) insert—
        - “(c) the amount mentioned in section 52ZC(3F)(b) above.”;
    - (ii) in sub-paragraph (b) after “section 52ZC(3D) and (3E) above,” insert “or the amount mentioned in section 52ZC(3F)(b) above.”.
  - (f) after paragraph 17 insert—

**“Section 52ZE of the Local Government Finance Act 1992**

**18.** In section 52ZE (alternative notional amounts) in subsection (2) for the words from “the authority’s” to the end substitute “the amount mentioned in section 52ZC(3)(b) above.”.

**New Schedule 4**

**13.** After Schedule 3 insert the Schedule in the Schedule to these Regulations.

**Amendment of the Local Government (Structural Changes) (Transitional Arrangements) Regulations 2008**

**14.—(1)** The Local Government (Structural Changes) (Transitional Arrangements) Regulations 2008(a) are amended in accordance with paragraphs (2) and (3).

(2) In regulation 10A (community right to challenge) for paragraph (3) substitute—

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(a) S.I. 2008/2113, amended by S.I. 2018/930.

“(3) Where a resolution is made under paragraph (2)—

- (a) except for the references in sections 81(1)(a), 82 and 84(6), Chapter 2 of Part 5 of the 2011 Act has effect as if the references to relevant authority were references to the single tier council;
- (b) sections 81(1)(a) and 82(1), (2) and (3) of the 2011 Act have effect as if the references to relevant authority were references to the predecessor council;
- (c) section 82(4) of the 2011 Act has effect as if the reference to the relevant authority—
  - (i) before the reorganisation date were reference to the predecessor council; and
  - (ii) after the reorganisation date were reference to the single tier council; and
- (d) section 84 of the 2011 Act has effect as if—
  - (i) in subsection (3)(a) the reference to the date on which the relevant authority receives an expression of interest were reference to the reorganisation date;
  - (ii) in subsection (6)—
    - (aa) the reference to a relevant authority receiving an expression of interest were reference to the predecessor council receiving such an expression of interest; and
    - (bb) the reference to a relevant authority notifying the relevant body in writing were reference to the single tier council so notifying the relevant body; and
  - (iii) in subsection (7) each time it occurs reference to the period of 30 days were reference to the period of 30 days beginning with the reorganisation date.”.

(3) For regulation 11 (preparation of new agreements and assessments) substitute—

**“Preparation of new assessments and strategies**

**11.—(1)** This regulation applies for the purposes of—

- (a) the preparation and publication of an assessment of relevant needs; and
- (b) the preparation and publication of a joint health and wellbeing strategy(a),

for the area of a single tier council.

(2) Part 5 of the 2007 Act has effect during the transitional period—

- (a) in relation to a preparing council which is a district council and to a shadow council, as if that preparing or shadow council, as the case may be, were a responsible local authority under sections 103 and 117 of that Act; and
- (b) in relation to a predecessor council which is a county council, as if that council were a partner authority under sections 104 and 117 of that Act, and not a responsible local authority under sections 103 and 117.

(3) Where the predecessor council is a county council, its successor council and each partner clinical commissioning group within the meaning of section 116 of the 2007 Act must consult with the predecessor council when preparing an assessment of relevant needs under that section.”.

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(a) See sections 116 and 116A of the Local Government and Public Involvement in Health Act 2007 (c. 28) for the requirements on local authorities in relation to assessments of relevant health and social care needs and joint health and wellbeing strategies.

## **Amendment of the Local Government (Structural Changes) (Transitional Arrangements) (No. 2) Regulations 2008**

**15.**—(1) The Local Government (Structural Changes) (Transitional Arrangements) (No. 2) Regulations 2008(a) are amended in accordance with paragraph (2).

(2) In regulation 26 (application of Part 6 of the Local Government and Housing Act 1989)—

- (a) in the heading at the end insert “and Part 7 of the Localism Act 2011”;
- (b) in paragraph (1)—
  - (i) for “Part 6 of the Local Government and Housing Act 1989 (housing finance)” substitute “The relevant provisions”;
  - (ii) for “by a preparing council” substitute “by or in relation to a preparing council”;
  - (iii) for “by a shadow council” substitute “by or in relation to a shadow council”;
- (c) in paragraph 2 for “Part 6 of the Local Government and Housing Act 1989” substitute “the relevant provisions”;
- (d) after paragraph (2) insert—

“(3) In this regulation “the relevant provisions” means—

  - (a) Part 6 of the Local Government and Housing Act 1989(b) (housing finance); and
  - (b) sections 171, 172, 173 (insofar as that section relates to a determination under section 171) and 175 of the Localism Act 2011(c) (limits on indebtedness).”.

## **Amendment of the Charter Trustees Regulations 2009**

**16.**—(1) The Charter Trustees Regulations 2009(d) are amended in accordance with paragraph (2).

(2) In regulation 12(1) for “50(1)” substitute “49A(1)”.

## **PART 2**

### **Funds and council tax**

#### **Interpretation**

**17.** In this Part—

“the 1988 Act” means the Local Government Finance Act 1988(e);

“the 1992 Act” means the Local Government Finance Act 1992(f);

“the 2007 Act” means the Local Government and Public Involvement In Health Act 2007;

“merged council” means a district council which, in accordance with a section 10 order, becomes the council for the area of two or more district councils which are wound up and dissolved under that order;

“reorganisation date” in relation to a merged council, means the date specified in the section 10 order as that on which a boundary change comes into effect;

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(a) S.I. 2008/2867, relevant amendments made by S.I. 2018/930.

(b) 1989 c. 42. Sections 78A and 78B were inserted by paragraph 4(1) of Schedule 18(2) to the Housing Act 1996, c.52. Sections 79 and 80 were amended to apply to Wales only by section 89(1) of the Local Government Act 2003, c. 26. Section 81 was repealed by paragraph 1 of Schedule 1 to the Social Security (Consequential Provisions) Act 1992, c. 6 and sections 82 to 84 were repealed by paragraph 7 of Schedule 15 to the Localism Act 2011, c. 20.

(c) 2011 c. 20.

(d) S.I. 2009/467.

(e) 1988 c. 41.

(f) 1992 c. 14.

“section 10 order” means an order under section 10 of the 2007 Act (implementation of recommendations by order);

“shadow council” means an authority (not being a local authority) which in accordance with a section 10 order becomes a local authority on the reorganisation date.

#### **Establishment of collection funds of merged councils**

**18.** As regards a merged council in relation to which a shadow council is established in accordance with a section 10 order, the date specified for the purposes of section 89(2C) of the 1988 Act (collection funds) is the date that falls one day after the date on which the shadow council makes its calculation under section 31A (calculation of council tax requirement) of the 1992 Act for the financial year beginning on the reorganisation date.

#### **Establishment of general funds of merged councils**

**19.** As regards a merged council which is established in accordance with a section 10 order, the date specified for the purposes of section 91(3D) of the 1988 Act (general funds) is the reorganisation date.

#### **Anticipation of amounts required to discharge functions of charter trustees**

**20.—**(1) Section 31A of the 1992 Act (calculation of council tax requirement) has effect in relation to—

- (a) a shadow council which, by virtue of regulation 8 of the Local Government (Structural Changes) (Finance) Regulations 2008, is the billing authority for an area for any part of which charter trustees are likely to be established on the reorganisation date; and
- (b) the financial year beginning on that date,

as if, notwithstanding subsection (6), it required the authority, in making calculations under that section (whether originally or by way of substitute), to anticipate the amount likely to be required in that financial year for the discharge of the charter trustees’ functions.

(2) An amount anticipated as mentioned in paragraph (1) is to be treated for the purposes of section 34 of the 1992 Act (additional calculations where special items relate to part only of an area) as if it were an item mentioned in section 35(1) of that Act (special items for the purposes of section 34) relating to the area for which the charter trustees are to act.

(3) Where paragraph (1) applies, section 36A(1) of the 1992 Act (substitute calculations: England) has effect as if after “purpose” there were inserted “and taking into account the modification of that section by regulation 20(1) of the Local Government (Structural and Boundary Changes) (Amendment) Regulations 2018”.

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

26th November 2018

*Rishi Sunak*  
Parliamentary Under Secretary of State  
Ministry of Housing, Communities and Local Government



## “SCHEDULE 4

Regulation 15B

**COUNCIL TAX DEMAND NOTICES: MODIFICATIONS TO  
THE COUNCIL TAX (DEMAND NOTICES) (ENGLAND)  
REGULATIONS 2011****Modifications to Schedule 1 to the Council Tax (Demand Notices) (England)  
Regulations 2011**

1. In paragraph 1 (interpretation) in the appropriate places in the list of definitions insert—

““the 2008 Regulations” means the Local Government (Structural Changes) (Finance) Regulations 2008(a);”;

““predecessor area” has the meaning given in regulation 12(1) (interpretation) of the 2008 Regulations;”;

““predecessor council” in relation to a billing authority means the council (whether a district council or a county council) for any area, or any part of an area, which has become the area, or part of the area, of the billing authority by or in consequence of an order under section 7 of the Local Government and Public Involvement in Health Act 2007(b);”;

““reorganisation date” has the meaning given in regulation 2 (interpretation) of the 2008 Regulations.”.

2. In paragraph 7 (amount of council tax) after “Subject to paragraph 7A” insert “, paragraph 7B or paragraph 7C”.

3. After paragraph 7A insert—

“7B.—(1) This paragraph applies instead of paragraph 7—

- (a) in relation to the year beginning on the reorganisation date and to any subsequent year;
- (b) where the billing authority is an adult social care authority;
- (c) where the authority has calculated basic amounts of council tax for its predecessor areas under Part 4 of the 2008 Regulations;
- (d) where the amount set by the authority under section 30 of the Act includes an amount attributable to the adult social care precept in the relevant year or in any prior year; and
- (e) where any predecessor council—
  - (i) was an adult social care authority or the billing authority for an adult social care authority; and
  - (ii) had in any prior year set an amount under section 30 of the Act which included an amount attributable to the adult social care precept.

(2) For each predecessor area the notice must contain the matters specified in subparagraphs (3) and (4).

(3) The amount set by the authority under section 30 of the Act less—

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(a) S.I. 2008/3022, amended by S.I. 2012/20.

(b) 2007 c. 28.

- (a) any amount which is attributable to the adult social care precept in the amount set by the authority under section 30 of the Act in the relevant year and in any prior year; and
  - (b) any amount which is attributable to the adult social care precept in the amount set by the predecessor council under section 30 of the Act in any prior year.
- (4) The amount attributable to the adult social care precept.
- (5) The amount referred to in sub-paragraph (4) must represent the aggregate of—
- (a) the amount attributable to the adult social care precept in the relevant year; and
  - (b) the aggregate of—
    - (i) any amount attributable to the adult social care precept in the amount set by the authority under section 30 of the Act in any prior year; and
    - (ii) any amount attributable to the adult social care precept in the amount set by the predecessor council under section 30 of the Act in any prior year.

**7C.—**(1) This paragraph applies instead of paragraph 7—

- (a) in relation to the year beginning on the reorganisation date and to any subsequent year;
  - (b) where the billing authority is an adult social care authority;
  - (c) where the authority has calculated its basic amount of council tax under section 31B(1) of the Act;
  - (d) where the amount set by the authority under section 30 of the Act includes an amount attributable to the adult social care precept in the relevant year or in any prior year; and
  - (e) where any predecessor council—
    - (i) was an adult social care authority or the billing authority for an adult social care authority; and
    - (ii) had in any prior year set an amount under section 30 of the Act which included an amount attributable to the adult social care precept.
- (2) The notice must contain the matters specified in sub-paragraphs (3) and (4).
- (3) The amount set by the authority under section 30 of the Act less—
- (a) any amount which is attributable to the adult social care precept in the amount set by the authority under section 30 of the Act in the relevant year;
  - (b) any amount which is attributable to the adult social care precept in the amount set by the authority under section 30 of the Act in any prior year in which the authority calculated its basic amount of council tax under section 31B(1) of the Act;
  - (c) in relation to any prior year in which the authority calculated basic amounts of council tax for its predecessor areas under Part 4 of the 2008 Regulations, the amount found by applying the formula—

$$\frac{A}{B}$$

where—

A is the aggregate of any amounts which are attributable to the adult social care precept in the amounts set by the authority for its predecessor areas under section 30 of the Act, and

B is the number of predecessor areas in relation to which the authority has set an amount under section 30 of the Act which includes an amount attributable to the adult social care precept; and

- (d) in relation to any prior year in which the authority's predecessor councils calculated basic amounts of council tax under section 31B(1) of the Act, the amount found by applying the formula—

$$\frac{A}{B}$$

where—

A is the aggregate of any amounts which are attributable to the adult social care precept in the amounts set by the authority's predecessor councils under section 30 of the Act, and

B is the number of predecessor councils who set an amount under section 30 of the Act which included an amount attributable to the adult social care precept.

- (4) The amount attributable to the adult social care precept.
- (5) The amount referred to in sub-paragraph (4) must represent the aggregate of—
- (a) the amount attributable to the adult social care precept in the relevant year; and
  - (b) the aggregate of—
    - (i) any amount attributable to the adult social care precept in the amount set by the authority under section 30 of the Act in any prior year in which the authority calculated its basic amount of council tax under section 31B(1) of the Act;
    - (ii) in relation to any prior year in which the authority calculated basic amounts of council tax for its predecessor areas under Part 4 of the 2008 Regulations, the amount found by applying the formula in sub-paragraph (3)(c); and
    - (iii) in relation to any prior year in which the authority's predecessor councils calculated basic amounts of council tax under section 31B(1) of the Act, the amount found by applying the formula in sub-paragraph (3)(d).”.

4. In paragraph 12A (adult social care funding) after “paragraph 7A” insert “, paragraph 7B or paragraph 7C”.

5. In paragraph 13 after “14,” insert “14A,”.

6. In paragraph 14 after “in the relevant year” insert “is not an adult social care authority and”.

7. After paragraph 14 insert—

“**14A.** Paragraph 15A applies instead of paragraph 13—

- (a) where the authority exercising a relevant function as at 1st April in the relevant year is—
  - (i) an adult social care authority;
  - (ii) is different from the authority that exercised that function as at 1st April in the preceding year in consequence of an order under Part 1 of the Local Government and Public Involvement in Health Act 2007(a); and

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(a) 2007 c.28.

(b) to the extent that paragraph 13 applies to the amount in paragraph 7.”.

**8. After paragraph 15 insert—**

**“15A.** Where this paragraph applies, the matters are—

- (a) an explanation of why a different authority is exercising the function as at 1st April in the relevant year;
- (b) the relevant amounts which were included in notices issued (whether by the billing authority or another billing authority) for—
  - (i) the preceding year, and
  - (ii) the relevant valuation band and the category of dwellings which at that time included the dwelling; and
- (c) where the notice specifies an amount under paragraph 7B(3), for each predecessor area the percentage change between—
  - (i) the amount set by the predecessor council under section 30 of the Act for the preceding year, and the relevant valuation band and the category of dwellings which at that time included the dwelling, and
  - (ii) the amount set by the authority under section 30 of the Act for the relevant year, the applicable band and the category of dwellings which includes the dwelling, less—
    - (aa) any amount which is attributable to the adult social care precept in the amount set by the authority under section 30 of the Act in the relevant year;
    - (bb) any amount which is attributable to the adult social care precept in the amount set by the predecessor council under section 30 of the Act in any prior year,expressed to one decimal place;
- (d) where the notice specifies an amount under paragraph 7B(4), both—
  - (i) the percentage change calculated in accordance with sub-paragraph (c); and
  - (ii) for each predecessor area the number of percentage points which the amount attributable to the adult social care precept in the relevant year represents as part of the percentage change between—
    - (aa) the amount set by the predecessor council under section 30 of the Act in the preceding year; and
    - (bb) the amount set by the authority under section 30 of the Act in the relevant year,expressed to one decimal place;
- (e) where the notice specifies an amount under paragraph 7C(3), the percentage change between—
  - (i) the amount set by the predecessor council under section 30 of the Act for the preceding year, and
  - (ii) the amount set by the authority under section 30 of the Act for the relevant year, less—
    - (aa) any amount which is attributable to the adult social care precept in the amount set by the authority under section 30 of the Act in the relevant year;
    - (bb) any amount which is attributable to the adult social care precept in the amounts set by the predecessor councils under section 30 of the Act in any prior year,expressed to one decimal place;

- (f) where the notice specifies an amount under paragraph 7C(4), both—
  - (i) the percentage change calculated in accordance with sub-paragraph (e); and
  - (ii) the number of percentage points which the amount attributable to the adult social care precept in the relevant year represents as part of the percentage change between—
    - (aa) the amount set by the predecessor council under section 30 of the Act in the preceding year; and
    - (bb) the amount set by the authority under section 30 of the Act in the relevant year,
 expressed to one decimal place.”.

**9.** After paragraph 16 insert—

“**16A.** The matters in paragraph 15A(a) and (b) may be included as a footnote to the matter in paragraph 15A(c).”.

**10.** In paragraph 17 for “paragraphs 13 and 15(b) and (c)” substitute “paragraphs 13, 15(b) and (c) and 15A (b), (c), (d), (e) and (f)”.

**11.** In paragraph 17A (comparisons with the preceding year) after sub-paragraph (3) insert—

“(4) Where the notice specifies an amount under paragraph 7B(3), for each predecessor area the percentage change between—

- (a) the amount set by the authority under section 30 of the Act for the preceding year, and
- (b) the amount set by the authority under section 30 of the Act for the relevant year, less—
  - (i) any amount which is attributable to the adult social care precept in the amount set by the authority under section 30 of the Act in the relevant year and in any prior year;
  - (ii) any amount which is attributable to the adult social care precept in the amount set by the predecessor council under section 30 of the Act in any prior year,

expressed to one decimal place.

(5) Where the notice specifies an amount under paragraph 7B(4), both—

- (a) the percentage change calculated in accordance with sub-paragraph (4); and
- (b) for each predecessor area the number of percentage points which the amount attributable to the adult social care precept in the relevant year represents as part of the percentage change between—
  - (i) the amount set by the authority under section 30 of the Act in the preceding year; and
  - (ii) the amount set by the authority under section 30 of the Act in the relevant year,

expressed to one decimal place.

(6) Where the notice specifies an amount under paragraph 7C(3), the percentage change between—

- (a) the amount set by the authority under section 30 for the preceding year, and
- (b) the amount set by the authority under section 30 of the Act for the relevant year, less—

- (i) any amount which is attributable to the adult social care precept in the amount set by the authority under section 30 of the Act in the relevant year and in any prior year;
- (ii) any amount which is attributable to the adult social care precept in the amounts set by the predecessor councils under section 30 of the Act in any prior year,

expressed to one decimal place.

(7) Where the notice specifies an amount under paragraph 7C(4), both—

- (a) the percentage change calculated in accordance with sub-paragraph (6); and
- (b) the number of percentage points which the amount attributable to the adult social care precept in the relevant year represents as part of the percentage change between—
  - (i) the amount set by the authority under section 30 of the Act in the preceding year; and
  - (ii) the amount set by the authority under section 30 of the Act in the relevant year,

expressed to one decimal place.””

### **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

Part 1 of the Local Government and Public Involvement in Health Act 2007 (“the 2007 Act”) provides for structural and boundary changes in relation to local government areas in England. These Regulations made under section 14 of the 2007 Act make incidental, consequential, transitional and supplementary provision of general application in relation to the exercise of certain functions for the purposes of, and in consequence of, orders made by the Secretary of State under section 7 and section 10 of the 2007 Act (“section 7 orders” or “section 10 orders”).

Part 1 of these Regulations amends regulations previously made under section 14 of the 2007 Act.

Regulations 2 to 13 amend the Local Government (Structural Changes) (Finance) Regulations 2008 (“the 2008 Finance Regulations”). Regulations 3 to 8 make amendments which extend the application of the 2008 Finance Regulations to areas which have been subject to boundary change under a section 10 order where a council has been abolished under that order. The amendments made by regulations 9 and 10 provide that the local authority for an area which has been reorganised under a section 7 or a section 10 order may continue to set council tax for its predecessor areas under Part 4 of the 2008 Finance Regulations for a further two years (the sixth and seventh years) following reorganisation. The amendments provide that the council tax for a reorganised area must be equalised by the eighth year after reorganisation, in place of the sixth year, as originally provided in the 2008 Finance Regulations.

Regulation 11 inserts a new Schedule 4 into the 2008 Finance Regulations. The new schedule contains modifications to the Council Tax (Demand Notices) Regulations 2011. These modifications ensure that the amount of the adult social care precept (“the precept”) and that cash and percentage changes in the level of that precept charged from year to year are accurately presented on council tax bills. The modifications provide that, for each year in which it calculates its council tax under Part 4 of the 2008 Finance Regulations, council tax bills must show the amount of the precept and the cash and percentage changes for each predecessor area.

Regulation 13 amends Schedule 3 to the 2008 Finance Regulations (which contains modifications to Chapters 4ZA and 6 of the Local Government Finance Act 1992 in respect of referendums on increases in council tax). The amendments provide that the modifications apply to areas which have been subject to section 10 orders and that, for authorities which set their council tax under Part 4 of the 2008 Finance Regulations, the Secretary of State may set council tax referendum principles which apply for each of their predecessor areas and across the whole reorganised area.

Regulation 14 amends the Local Government (Structural Changes) (Transitional Arrangements) Regulations 2008 to take account of amendments to Part 5 of the 2007 Act in relation to health and community assessments and strategies and to clarify that certain modifications to the Localism Act 2011 relate to the predecessor council as relevant authority in relation to the community right to challenge under Part 5 of that Act.

Regulation 15 amends the Local Government (Structural Changes) (Transitional Arrangements) (No. 2) Regulations 2008 to take account of new provisions in primary legislation relating to housing finance.

Regulation 16 amends the Charter Trustees Regulations 2009 to update a reference to primary legislation.

Part 2 of the Regulations makes provision to specify the dates on which the collection funds and general funds of councils established under a section 10 order must be established in accordance with the provisions of the Local Government Finance Act 1988 and modifies relevant provisions of the Local Government Finance Act 1992 to allow those councils, in setting their council tax, to take account of precepts which may be issued by charter trustees which may be established under a section 10 order.

A full regulatory impact assessment has not been prepared as this instrument will have no impact on the costs of business and the voluntary sector.

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£6.90

UK201812041021 12/2018 19585

<http://www.legislation.gov.uk/id/uksi/2018/1296>

ISBN 978-0-11-117620-7



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