

KEY DATES IN THE COUNCIL TAX SETTING PROCESS

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| i) | By 10 October 2020 | Notify tax base for grant settlement purposes to the Ministry of Housing Communities & Local Government (MHCLG) |
| ii) | During December 2020 | MHCLG notifies schedule of payment dates for Revenue Support Grant (RSG) and Non-Domestic Rates (NDR). DCLG notifies the NDR multiplier (rate in £) for 2021/22 |
| iii) | By 31 December 2020 | Issue proposed schedule of payment dates to precepting authorities |
| iv) | By 31 January 2021 | Agree actual schedule of precept payment dates |
| v) | Between 1 December 2020 and 31 January 2021 | Notify tax base for tax setting purposes to KCC, Fire & Rescue Service and Police & Crime Commissioner |
| vi) | On 15 January 2021 | Estimate collection fund surplus or deficit for year and calculate the amount to be shared between SDC, KCC, Fire and Police (where applicable) |
| vii) | By 22 January 2021 | Notify KCC, Fire and Police of their shares of the surplus or deficit and when amounts are to be paid or transferred during 2021/22 (where applicable) |
| viii) | During January and February 2021 | Notify Town/Parish Councils of tax bases for their areas within 10 days of them making such a request |
| ix) | During February 2021 | MHCLG notifies entitlements and payment dates of Formula Spending Share (FSS), RSG and NDR |
| x) | By 1 March 2021 | KCC, Fire & Rescue Service, Police & Crime Commissioner and Town/Parish Councils issue their precepts |
| xi) | By 11 March 2021 | District sets council tax for 2021/22, taking account of its own budget requirement and those of the precepting authorities. |

