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STATUTORY INSTRUMENTS

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**2008 No. 3022**

The Local Government (Structural  
Changes) (Finance) Regulations 2008

PART 4

EQUALISATION OF COUNCIL TAX

CHAPTER 2

EQUALISATION OF COUNCIL TAX: GENERAL

**Different basic amounts of council tax for the predecessor areas**

**15.—**(1) In order to equalise more equitably the amounts of council tax payable in respect of dwellings situated in the predecessor areas of a reorganised area—

- (a) the relevant authority may determine that it will calculate basic amounts of council tax for the predecessor areas in accordance with regulations 16 to 22 for the first year; and
- (b) the single-tier council may determine that it will calculate basic amounts of council tax for the principal area and any predecessor areas other than the principal area in accordance with regulations 16 to 22 for any of the following financial years—
  - (i) the second year,
  - (ii) the third year,
  - (iii) the fourth year,
  - (iv) the fifth year.

(2) But—

- (a) a determination may not be made under paragraph (1) for a financial year if the appropriate authority has already made calculations under sections 32 to 36 of the 1992 Act for that year, and
- (b) a determination may only be made under paragraph (1)(b) if a determination was made by an appropriate authority under paragraph (1) for the financial year preceding that year.

(3) Any determination under paragraph (1) for a year must be made before 11th March in the financial year preceding that year, but a determination is not invalid merely because it is made after that date.

(4) Regulations 16 to 22 shall apply in relation to a financial year if an appropriate authority has made a determination under paragraph (1) for that year.

(5) Where regulations 16 to 22 apply as mentioned in paragraph (4), the enactments referred to in paragraph (6) shall have effect in relation to a reorganised area with the modifications specified in Schedule 2 to these Regulations.

(6) The enactments are—

- (a) the 1992 Act,

- (b) the Council Tax Base Regulations, and
- (c) the Local Authorities (Calculation of Council Tax Base) (Supply of Information) Regulations 1992<sup>(1)</sup>.

**Limitation on council tax requirement**

**16.**—(1) In relation to a financial year referred to in regulation 15(4), the aggregate of the amounts calculated by applying the formula in paragraph (2) must not be greater than the amount calculated by applying the formula—

$$I \times T$$

where—

I is the uniform amount of council tax; and

T is item T in section 33(1) of the 1992 Act as modified by paragraph 2 of Schedule 2 to these Regulations.

- (2) The formula first referred to paragraph (1) is—

$$J \times K$$

where—

J is the basic amount of council tax calculated by the appropriate authority under this Part for each part of its area; and

K is the amount calculated by the authority as its council tax base for that part.

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(1) [S.I. 1992/2904](#), to which there are amendments not relevant to these Regulations.