



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

CHAPTER III

SETTING OF COUNCIL TAX

The requisite calculations

34 Additional calculations where special items relate to part only of area.

- (1) This section applies where for any financial year an item mentioned in section 35(1) below relates to a part only of a billing authority's area; and in this section "special item" means any such item which so relates and "the relevant part", in relation to such an item, means the part concerned.
- (2) The authority shall calculate the basic amount of its council tax for dwellings in a part of its area to which no special item relates by applying the formula—

$$B - \frac{A}{T}$$

where—

B is the amount calculated (or last calculated) by the authority under [F1section 31B(1) above or] section 33(1) above as the basic amount of its council tax;

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A is the aggregate amount of all special items;

T is the amount determined for item T [^{F2}in section 31B(1) above or] in section 33(1) above.

- (3) The authority shall calculate the basic amount of its council tax for dwellings in a part of its area to which one or more special items relate by adding to the amount given by the formula in subsection (2) above the aggregate of the amounts which, in relation to each of those special items, are given by the formula—

$$\frac{S}{TP}$$

where—

S is (in each case) the amount of the special item;

TP is (in each case) the amount of the authority's council tax base for the relevant part as calculated by it for the year.

- (4) The Secretary of State shall make regulations containing rules for making for any year any calculation required by item TP in subsection (3) above; and a billing authority shall make the calculation for any year in accordance with the rules for the time being effective (as regards the year) under the regulations.

[^{F3}(5) Regulations under subsection (4) that apply to billing authorities in England may contain different rules for the purposes of calculating item TP in relation to different kinds of special item.]

Textual Amendments

- F1** Words in s. 34(2) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 7 para. 12\(a\)](#); S.I. 2011/2896, art. 2(i)
- F2** Words in s. 34(2) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 7 para. 12\(b\)](#); S.I. 2011/2896, art. 2(i)
- F3** S. 34(5) inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\)](#), s. 15(1)

Modifications etc. (not altering text)

- C4** Pt. 1 modified (24.12.2008) by [The Local Government \(Structural Changes\) \(Finance\) Regulations 2008 \(S.I. 2008/3022\)](#), regs. 1(2), [8](#)
- C5** Pt. 1 modified (24.12.2008) by [The Local Government \(Structural Changes\) \(Finance\) Regulations 2008 \(S.I. 2008/3022\)](#), regs. 1(2), [7](#)
- C10** Pt. 1 Ch. 3 modified (7.12.2011 for specified purposes, 3.5.2012 in so far as not already in force) by [The Swansea \(Communities\) Order 2011 \(S.I. 2011/2932\)](#), art. 1(2)(3), [22\(4\)](#)
- C11** Pt. 1 Ch. 3 (ss. 30-38) modified (1.2.1993) by S.I. 1993/22, [art. 3\(4\)](#)
- C12** Pt. 1 Chs. 3, 4 (ss. 30-52) modified (E.) (1.2.1993) by S.I. 1993/22, [art. 4\(2\)](#)
- C13** S. 34 modified (24.12.2008) by [The Local Government \(Structural Changes\) \(Finance\) Regulations 2008 \(S.I. 2008/3022\)](#), reg. 1(2), [Sch. 2 para. 3](#)

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- C14** S. 34 modified (29.1.2009) by [Local Government \(Structural Changes\) \(Further Financial Provisions and Amendment\) Regulations 2009 \(S.I. 2009/5\)](#), regs. 1(1), **6(2)** (with reg. 1(2))
- C15** S. 34 modified (2.1.2019) by [The Local Government \(Structural and Boundary Changes\) \(Amendment\) Regulations 2018 \(S.I. 2018/1296\)](#), regs. 1, **20(2)**

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to [legislation.gov.uk](#). The amending S.I. was revoked before ever coming into force by [S.I. 2010/1906, reg. 2](#))

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 6(2)(ea) inserted by [2012 c. 17 s. 13\(1\)](#)