



# Greater London Authority Act 1999

## 1999 CHAPTER 29

### PART III

#### FINANCIAL PROVISIONS

#### CHAPTER I

#### COUNCIL TAX

##### *Calculation of tax payable*

#### **89 Additional calculations: special item for part of Greater London.**

- (1) Section 45 of the <sup>M1</sup>Local Government Finance Act 1992 shall not apply in relation to the Authority, and the following provisions of this section shall have effect in relation to the Authority in place of that section.
- (2) The following provisions of this section apply where for any financial year the item mentioned in [<sup>F1</sup>section 90(1)] below relates to a part only of Greater London; and in this section—
  - (a) special item means that item; and
  - (b) the relevant part, in relation to such an item, means the part of Greater London concerned.
- (3) The Authority shall calculate the basic amount of its council tax for dwellings in any part of its area to which the special item relates by adding to the amount given by the formula in section 88(2) above the amount which, in respect of the special item, is given by the formula in subsection (4) below.
- [<sup>F2</sup>(4) For dwellings in any part of Greater London to which the special item relates, the amount in respect of the special item is given by the formula—

where—

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S2 is the amount of the special item;

TP2 is the aggregate of the amounts which are calculated by the billing authorities to which the Authority has power to issue precepts as respects the special item (“the billing authorities concerned”) as their council tax bases for the year for their areas and are notified by them to the Authority within the prescribed period.]

<sup>F3</sup>(5) . . . . .

<sup>F3</sup>(6) . . . . .

(7) Subsections (6) and (7) of section 88 above, and any regulations made under or by virtue of either of those subsections, shall have effect in relation to the calculation of TP2 in subsection (4) above as they have effect in relation to the calculation of T in subsection (2) of that section.

(8) Any negative amount given by a calculation under this section shall be assumed to be nil for the purposes of this Chapter and Chapter IV of Part I of the <sup>M2</sup>Local Government Finance Act 1992.

(9) The Secretary of State may by regulations do one or both of the following—

(a) alter the constituents of any calculation to be made under or by virtue of subsection (3) above (whether by adding, deleting or amending items);

[<sup>F4</sup>(b) provide for rules governing the making of any calculation under or by virtue of that subsection (whether by adding provisions to, or deleting or amending provisions of, this section, or by a combination of those methods).]

#### Textual Amendments

**F1** Words in s. 89(2) substituted (27.5.2000) by S.I. 2000/1435, art. 2, **Sch. Pt. 1 para. 6**

**F2** S. 89(4) substituted (3.12.2011) by **Localism Act 2011 (c. 20), ss. 77(7), 240(2)**; S.I. 2011/2896, art. 2(g)

**F3** S. 89(5)(6) repealed (3.12.2011) by **Localism Act 2011 (c. 20), ss. 77(8), 240(2), Sch. 25 Pt. 13**; S.I. 2011/2896, art. 2(g)

**F4** S. 89(9)(b) substituted (3.12.2011) by **Localism Act 2011 (c. 20), ss. 77(9), 240(2)**; S.I. 2011/2896, art. 2(g)

#### Modifications etc. (not altering text)

**C1** S. 89 modified (E.) (1.2.2002) by S.I. 2002/155, **reg. 8**

**C2** S. 89 modified (E.) (5.2.2000) by S.I. 2000/213, **art. 7**

S. 89 modified (2.2.2001 with effect as mentioned in reg. 1(3) of the amending S.I.) by S.I. 2001/216, **reg. 7**

**C3** S. 89 modified (E.) (with application in accordance with reg. 1(2) of the amending S.I.) by **The Local Authorities (Alteration of Requisite Calculations) (England) Regulations 2003 (S.I. 2003/195)**, regs. 1(1), **8**

**C4** S. 89 modified (E.) (with application in accordance with reg. 1(2) of the amending S.I.) by **The Local Authorities (Alteration of Requisite Calculations) (England) Regulations 2004 (S.I. 2004/243)**, regs. 1(1), **8**

**C5** S. 89 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by **The Local Authorities (Alteration of Requisite Calculations) (England) Regulations 2005 (S.I. 2005/190)**, regs. 1(1), **8**

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- C6** S. 89 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2006 \(S.I. 2006/247\)](#), regs. 1(1), **8**
- C7** S. 89 modified (with application in accordance with reg. 1(2)(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2007 \(S.I. 2007/227\)](#), regs. 1(1)(b), **9**
- C8** S. 89 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2008 \(S.I. 2008/227\)](#), regs. 1(1)(b), **9**
- C9** S. 89 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2009 \(S.I. 2009/206\)](#), regs. 1(1)(b), **9**
- C10** S. 89 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2010 \(S.I. 2010/219\)](#), regs. 1(b), **9**
- C11** S. 89 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2011 \(S.I. 2011/313\)](#), regs. 1(1)(b), **9**

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#### Commencement Information

- I1** S. 89 wholly in force at 12.1.2000; by virtue of s. 425(2) the Act comes into force in regards to any power of a Minister of the Crown to make regulations or an order; s. 89 in force at 12.1.2000 insofar as not already in force by [S.I. 1999/3434](#), **art. 2** (subject to transitional provisions in Sch. 1 Table 1)

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#### Marginal Citations

- M1** 1992 c. 14.  
**M2** 1992 c. 14.

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

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

- s. 334(2A)-(2E) substituted for s. 334(2)-(6) by [2023 c. 55 s. 95\(2\)](#)
- s. 334(9)-(11) inserted by [2023 c. 55 s. 95\(3\)](#)
- s. 337(1A) inserted by [2023 c. 55 s. 96\(1\)\(c\)](#)
- s. 337(2)(ca) inserted by [2023 c. 55 Sch. 6 para. 15](#)
- Sch. 23 para. 1(3A) inserted by [2023 c. 55 s. 244\(2\)](#)
- Sch. 23 para. 3A3B and cross-heading inserted by [2023 c. 55 s. 244\(3\)](#)
- Sch. 23 para. 4(2A)(2B) inserted by [2023 c. 55 s. 244\(4\)](#)
- Sch. 23 para. 4A and cross-heading inserted by [2023 c. 55 s. 244\(6\)](#)