

*These notes refer to the Local Government Act 2003 (c.26)
which received Royal Assent on 18th September 2003*

LOCAL GOVERNMENT ACT 2003

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 6: Council Tax

Section 84: Amendment of section 67 of the Local Government Finance Act 1992

198. [Section 84](#) amends section 67 of the LGFA 1992 so that a full council meeting is no longer required to adopt the council tax base that is used when setting council taxes.
199. The items T referred to in paragraphs (a), (c) and (f) of subsection (2A) to be inserted into section 67 of the LGFA 1992 by subsection (3) of section 84, are the tax bases for the whole of an authority's area (respectively, for a billing authority, major precepting authority other than the Greater London Authority ("the GLA"), and the GLA). Billing authorities must notify major precepting authorities of their tax bases in a prescribed period: the tax base for the whole of a major precepting authority's area is the aggregate of that for the billing authorities in the area. The [Local Authorities \(Calculation of Council Tax Base\) Regulations 1992 \(S.I. 1992/612\)](#) (as amended) set out how these amounts are calculated, and how they are determined if a billing authority fails to notify the major precepting authority.
200. The items TP referred to in paragraphs (b), (d) and (e) of subsection (2A) are the tax bases for the relevant part of an authority's area to which a special item relates. They are respectively for part of a billing authority's area (e.g. the area of a parish for which the parish council issues a precept), part of the area of a major precepting authority other than the GLA (e.g. the area of part of a county in respect of which a levy is issued to a county council) and part only of a billing authority's area, which forms part of a major precepting authority's area in respect of which the major precepting authority has power to issue precepts. Item TP2 in section 89(4) of the Greater London Authority Act 1999, referred to in paragraph (g), is the tax base for the Metropolitan Police District (i.e. the area of the London boroughs only) in respect of which the Metropolitan Police Authority, financed through the GLA, provides police services.
201. Paragraph (h) of subsection (2A) makes clear that a full council meeting is not needed when e.g. a major precepting authority determines the tax base for part of a billing authority's area as part of determining its own tax base (e.g. where the billing authority had failed to notify it of its tax base during the prescribed period).