

---

STATUTORY INSTRUMENTS

---

**1992 No. 1742**

**COUNCIL TAX, ENGLAND AND WALES**

**The Local Authorities (Calculation of Council  
Tax Base) (Amendment) Regulations 1992**

|                               |         |                         |
|-------------------------------|---------|-------------------------|
| <i>Made</i>                   | - - - - | <i>15th July 1992</i>   |
| <i>Laid before Parliament</i> |         | <i>16th July 1992</i>   |
| <i>Coming into force</i>      | - -     | <i>10th August 1992</i> |

The Secretary of State for Wales, in exercise of the powers conferred on him by sections 33(1), (5) and (6), 34(4), 44(1), (5) and (6), 45(3) to (5), 48(3) to (6) and 113(1) and (2) of the Local Government Finance Act 1992<sup>(1)</sup> and of all other powers enabling him in that behalf, hereby makes the following Regulations—

**Citation and commencement**

1. These Regulations may be cited as the Local Authorities (Calculation of Council Tax Base) (Amendment) Regulations 1992 and shall come into force on 10th August 1992.

**Amendments**

2. The Local Authorities (Calculation of Council Tax Base) Regulations 1992<sup>(2)</sup> are amended as follows—

- (a) in paragraph (11) of regulation 5, after “the relevant day is” there is inserted “, subject to regulation 8A,”.
- (b) in paragraph (2)(c) of regulation 6, after “in respect of the year is” there is inserted “, subject to regulation 8A,”.
- (c) in regulation 8, at the beginning, there is inserted “Subject to regulation 8A,”.
- (d) after regulation 8 there is inserted the following regulation—

---

(1) 1992 c. 14.  
(2) S.I.1992/612.

**“Relevant days and prescribed periods for Welsh authorities**

**8A.**—(1) In the application of the relevant provisions to a calculation or determination by a Welsh billing authority or a Welsh major precepting authority, in respect of a financial year beginning on or after 1st April 1994—

- (a) references to 30th November shall be read as references to 31st October;
- (b) references to the period beginning on 1st December and ending on 31st January shall be read as references to the period beginning on 1st November and ending on 31st December.

(2) In paragraph (1) above “the relevant provisions” means paragraph (11) of regulation 5, paragraph (2)(c) of regulation 6, and regulation 8.”

15th July 1992

*David Hunt*  
Secretary of State for Wales

---

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Local Authorities (Calculation of Council Tax Base) Regulations 1992 which contain rules for the calculation of the council tax base required by the Local Government Finance Act 1992 to be used in the calculation of the council tax by billing authorities and major precepting authorities and in calculation of the amount of a precept payable by each billing authority to a major precepting authority.

These Regulations amend those rules in relation to council tax base calculations by Welsh billing authorities and Welsh major precepting authorities, for financial years beginning on or after 1st April 1994. They prescribe a different day as the relevant day in relation to which the content of a billing authority's valuation list is to be ascertained for the purposes of the calculations. They also prescribe a different period during which information relevant to the calculations is to be notified to major precepting authorities by billing authorities.