
STATUTORY INSTRUMENTS

1992 No. 2429

LOCAL GOVERNMENT, ENGLAND AND WALES
FINANCE

**The Billing Authorities (Alteration of Requisite
Calculations) (England) Regulations 1992**

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| <i>Made</i> | - - - - | <i>13th October 1992</i> |
| <i>Laid before Parliament</i> | | <i>14th October 1992</i> |
| <i>Coming into force</i> | - - | <i>4th November 1992</i> |

The Secretary of State, in exercise of the powers conferred on him by sections 32(9), 33(4) and 113(1) of the Local Government Finance Act 1992(1), and of all other powers enabling him in that behalf, hereby makes the following Regulations:

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Billing Authorities (Alteration of Requisite Calculations) (England) Regulations 1992 and shall come into force on 4th November 1992.

(2) These Regulations extend to England only.

Interpretation

2. In these Regulations “the 1992 Act” means the Local Government Finance Act 1992.

Calculation of budget requirement

3.—(1) The constituents of the calculation to be made under section 32(2) of the 1992 Act are altered by adding at the end of paragraph (e) the words “other than any amounts which it estimates will be so transferred pursuant to the directions under section 98(5) of that Act made on 12th October 1992.”.

(2) The constituents of the calculation to be made under section 32(3) of the 1992 Act are altered by adding at the end of paragraph (b) the words “other than any amounts which it estimates will

(1) 1992 c. 14.

be so transferred pursuant to the directions under section 98(4) of that Act made on 12th October 1992;”(2).

Calculation of basic amount of tax

4. The constituents of the calculation required by item P in subsection (3) of section 33 of the 1992 Act are altered by substituting for the words from “shall be” to the end the words

“shall be increased or reduced by the amount calculated in accordance with the following formula, according to whether that amount is positive or negative—

$$W + X - (Y + Z)$$

where—

W is the amount of any sum which the authority estimates will be transferred in the year from its collection fund to its general fund in accordance with section 97(3) of the 1988 Act;

X is the amount of any sum which the authority estimates will be transferred from its collection fund to its general fund pursuant to the directions under section 98(4) of that Act made on 12th October 1992 and credited to a revenue account for the year;

Y is the amount of any sum which the authority estimates will be transferred in the year from its general fund to its collection fund in accordance with section 97(4) of that Act;

Z is the amount of any sum which the authority estimates will be transferred from its general fund to its collection fund pursuant to the directions under section 98(5) of that Act made on 12th October 1992 and charged to a revenue account for the year.”(3).

Department of the Environment
13th October 1992

Michael Howard
One of Her Majesty’s Principal Secretaries of
State

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- (2) The references to section 98(4) and (5) are references to section 98(4) and (5) of the Local Government Finance Act 1988 (c. 41); these subsections were amended by the Local Government Finance Act 1992, Schedule 10, paragraph 23(1) and (2) in relation to any financial year beginning on or after 1st April 1993.
- (3) The references to section 97(3) and (4) are references to section 97(3) and (4) of the Local Government Finance Act 1988; section 97 was substituted by the Local Government Finance Act 1992, Schedule 10, paragraph 22 in relation to any financial year beginning on or after 1st April 1993.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Section 32 of the Local Government Finance Act 1992 sets out how a billing authority is to calculate its budget requirement for a year. Regulation 3 alters that section by requiring such an authority not to take into account sums which it estimates will be transferred pursuant to the directions under section 98(4) and (5) of the Local Government Finance Act 1988 made on 12th October 1992. These directions, the Collection Fund (Community Charges) (England) Directions 1992, provide for an authority to make transfers between funds of amounts relating to community charges after 1st April 1993. Copies of these directions can be obtained free of charge from the Department of the Environment, Room N4/19, 2 Marsham Street, London SW1P 3EB.

Section 33 of the Local Government Finance Act 1992 sets out the calculations to be made by a billing authority in respect of the basic amount of its council tax. Regulation 4 makes alterations to that section as a consequence of the changes made in regulation 3.