
STATUTORY INSTRUMENTS

1992 No. 2943

COUNCIL TAX, ENGLAND AND WALES

The Local Authorities (Calculation of Council Tax Base) (Amendment) (No. 2) Regulations 1992

<i>Made</i>	- - - -	<i>25th November 1992</i>
<i>Laid before Parliament</i>		<i>26th November 1992</i>
<i>Coming into force</i>	- -	<i>27th November 1992</i>

The Secretary of State for the Environment, as respects England, and the Secretary of State for Wales, as respects Wales, in exercise of the powers conferred on them 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) of the Local Government Finance Act 1992⁽¹⁾, and of all other powers enabling them in that behalf, hereby make the following Regulations:

1. These Regulations may be cited as the Local Authorities (Calculation of Council Tax Base) (Amendment) (No. 2) Regulations 1992 and shall come into force on 27th November 1992.

2. The Local Authorities (Calculation of Council Tax Base) Regulations 1992⁽²⁾ shall be amended as follows—

(a) in regulation 3—

(i) in paragraph (1), at the beginning, there shall be inserted “Subject to paragraph (4) below,”;

(ii) at the end there shall be added—

“(4) Where it appears to the authority likely that, for any financial year, the Secretary of State for Defence will pay to it a sum in respect of the council tax which would be payable if Class O exempt dwellings situated in its area were not exempt, the authority shall add to the amount given by the formula in paragraph (1) above for that year such amount as the authority considers appropriate in relation to its tax base by reference to the sum likely to be paid by the Secretary of State for Defence.

(5) For the purposes of paragraph (4) above, “Class O exempt dwellings” means any dwellings which are exempt dwellings by virtue of belonging to Class O prescribed by the Council Tax (Exempt Dwellings) Order 1992.”⁽³⁾;

⁽¹⁾ 1992 c. 14. See section 116(1) for the meaning of “prescribed”.

⁽²⁾ S.I.1992/612, amended by S.I. 1992/1742.

⁽³⁾ S.I. 1992/558, amended by S.I. 1992/2941.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

- (b) in regulation 7, in paragraphs (1) and (2), after the words “in regulation 5” there shall be inserted “, and any amount added in accordance with regulation 3(4),” and after the words “determined for those items” there shall be inserted “or so added”.

Signed by authority of the Secretary of State

25th November 1992

John Redwood
Minister of State,
Department of the Environment

25th November 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 the calculation of the amount of the precept payable by each billing authority to a major precepting authority.

These Regulations amend the rules by requiring an authority to add to its council tax base an appropriate amount in relation to payments made by the Secretary of State for Defence to the authority. The payments are those made by reference to the council tax which would be payable in respect of dwellings held for the purposes of armed forces accommodation were they not exempt dwellings by virtue of belonging to Class O prescribed by the Council Tax (Exempt Dwellings) Order 1992.