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STATUTORY INSTRUMENTS

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**1996 No. 176**

**The Local Government Changes for England (Council Tax) (Transitional Reduction) Regulations 1996**

**Modification of section 13 of the 1992 Act**

**4.** In relation to chargeable dwellings in England and the year for which these Regulations apply, section 13(5) of the 1992 Act shall have effect as if after paragraph (d) there were inserted the following—

“(e) the location of the dwelling concerned in the area of a district or county council which is affected by a structural change, or a boundary change, made by or in consequence of an order under section 17 of the Local Government Act 1992; and for this purpose a “structural change” and a “boundary change” shall be construed in accordance with section 14 of that Act.**(1)**.”