
STATUTORY INSTRUMENTS

1996 No. 333

COUNCIL TAX, ENGLAND AND WALES

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

Made - - - - - *19th February 1996*
Laid before Parliament *19th February 1996*
Coming into force - - - *23rd February 1996*

The Secretary of State, in exercise of the powers conferred on him by sections 13, and 113(1) and (2) of the Local Government Finance Act 1992(1) 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 Government Changes for England (Council Tax) (Transitional Reduction) (Amendment) Regulations 1996 and shall come into force on 23rd February 1996.

Deductible amount

2. Schedule 2 to the Local Government Changes for England (Council Tax) (Transitional Reduction) Regulations 1996(2) shall be amended as follows—

- (a) in paragraph 1 after the words “deductible amount” there shall be inserted the words “in a case where section 11 of the 1992 Act (discounts) does not apply”,
- (b) the following shall be inserted after paragraph 1—

“(1A) Subject to paragraph 2 below, the deductible amount in a case where section 11 of the 1992 Act applies is calculated by applying the following formula—

$$\frac{(C - U) \times V \times (1 - Z)}{W} = X$$

where—

C, U, V, W and X have the same meanings as in paragraph 1 above, and

(1) 1992 c. 14.
(2) S.I.1996/176.

Status: This is the original version (as it was originally made).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

Z is the appropriate percentage for the purposes of section 11(1) of the 1992 Act, expressed as a fraction, or, in a case to which subsection (2) of that section applies, twice the appropriate percentage, expressed as a fraction.”, and

- (c) in paragraph 2 for “paragraph 1 above,” there shall be substituted “paragraphs 1 or 1A above, as the case may be,”.

Signed by authority of the Secretary of State for the Environment

Department of the Environment
19th February 1996

David Curry
Minister of State,

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Local Government Changes for England (Council Tax) (Transitional Reduction) Regulations 1996 provide for the reduction in certain cases of the amount that a person is liable to pay by way of council tax to a billing authority which is subject to a reorganisation order, made under section 17 of the Local Government Act 1992 (c. 19), or is in the area of a county affected by such an order. They have effect in relation to the financial year beginning on 1st April 1996.

These Regulations amend the 1996 Regulations and provide for the calculation of the amount to be deducted in a case where a discount is provided for in section 11 of the Local Government Finance Act 1992.