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STATUTORY INSTRUMENTS

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**1999 No. 259**

**The Local Government Changes for England (Council Tax) (Transitional Reduction) Regulations 1999**

**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 was affected on 1st April 1996, 1st April 1997 or 1st April 1998 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 “structural change” and “boundary change” shall be construed in accordance with section 14 of that Act.”**(1)**