

1999 No. 3123

COUNCIL TAX, ENGLAND

**The Local Authorities (Calculation of Council Tax Base)
(Amendment) (England) Regulations 1999**

Made - - - - 22nd November 1999

Laid before Parliament 22nd November 1999

Coming into force 30th November 1999

The Secretary of State for the Environment, Transport and the Regions in exercise of the powers conferred upon him by sections 33(5) and (6), 34(4), 44(5) and (6), 45(4) and (5), and 48(5) and (6) of the Local Government Finance Act 1992^(a), and 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 Local Authorities (Calculation of Council Tax Base) (Amendment) (England) Regulations 1999, and shall come into force on 30th November 1999.

(2) These Regulations extend to England only.^(b)

Amendment of Regulations

2.—(1) The Local Authorities (Calculation of Council Tax Base) Regulations 1992^(c) (“the 1992 Regulations”) shall be amended as follows.

(2) In regulation 4(3)(a), after the word “dwelling”, insert “listed in any of the valuation bands B to H”.

(3) After regulation 5, insert the following—

“Band A dwellings: reductions for disability

5A.—(1) For the purposes of regulations 3 and 5, dwellings listed in band A (excluding dwellings which are to be treated as listed in that band by virtue of the provisions of regulation 4(3) of these Regulations) in respect of which a reduced amount of council tax is payable pursuant to the Council Tax (Reductions for

(a) 1992 c.14.

(b) The Secretary of State can exercise the powers under the Local Government Act 1992 only in relation to England; *see* article 2 of and Schedule 1 to the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999 No. 672).

(c) S.I. 1992 No. 612.

[DETR 1690]

Disabilities) Regulations 1992(a) shall be treated as if they were listed in a band additional to those set out in section 5.

(2) In respect of the additional band, F in regulation 5(1) shall be 5.”.

Signed by the authority of the
Secretary of State for the Environment,
Transport and the Regions

Hilary Armstrong
Minister of State,
Department of the Environment,
Transport and the Regions

22nd November 1999

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Local Authorities (Calculation of Council Tax Base) Regulations 1992 by providing for the reduction in tax yield resulting from the Council Tax (Reductions for Disabilities) (Amendment) Regulations 1999. These latter Regulations provide for dwellings in valuation band A to qualify for a disability reduction with effect from 1st April 2000.

(a) S.I. 1992/554, amended by S.I. 1993/195 and S.I. 1999/1004.

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