

SCHEDULE 1

Regulation 10

“SCHEDULE 2

Regulation 15(5) and (6)

CALCULATION OF COUNCIL TAX: MODIFICATIONS TO  
CHAPTERS 3 AND 6 OF PART 1 OF THE LOCAL GOVERNMENT  
FINANCE ACT 1992 AND CERTAIN SECONDARY LEGISLATION

*The Local Government Finance Act 1992*

**Section 30 of the Local Government Finance Act 1992**

1. In section 30(1) (amounts for different categories of dwelling)—
  - (a) in subsection (2)(a)(i)—
    - (i) omit “34 to”, and
    - (ii) after “below” insert “and Part 4 of the 2008 Regulations”;
  - (b) in subsection (4)(a)—
    - (i) omit “34 to”, and
    - (ii) after the first “below” insert “and Part 4 of the 2008 Regulations”; and
  - (c) in subsection (8), at the end insert “and Part 4 of the 2008 Regulations.”.

**Section 31B of the Local Government Finance Act 1992**

2. In the heading to section 31B (calculation of basic amount of tax by authorities in England) and in subsection (1), for each occurrence of “basic” substitute “uniform”.

**Section 34 of the Local Government Finance Act 1992**

3. Omit section 34 (additional calculations where special items relate to part only of area).

**Section 36 of the Local Government Finance Act 1992**

4. In section 36 (calculation of tax for different valuation bands)—
  - (a) in subsection (1), for the definition of item A substitute—

“A is the amount calculated (or last calculated) by the billing authority for that year under any of regulations 17(2), 18(2), 20(2), 21(2) or 22(2) of the 2008 Regulations in relation to that category of dwellings;”;

and
  - (b) in subsection (2), for “section 34 above” substitute “Part 4 of the 2008 Regulations”.

**Section 36A of the Local Government Finance Act 1992**

5. In section 36A (substitute calculations: England)—
  - (a) in subsection (1)—
    - (i) omit “34 to”,
    - (ii) after the first “above” insert “and Part 4 of the 2008 Regulations”, and
    - (iii) for “those sections” substitute “those provisions”;

---

(1) Section 30 of the Local Government Finance Act 1992 was amended by paragraph 8 of Schedule 7 to the Localism Act 2011.

*Status: This is the original version (as it was originally made).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 subsection (2)(a), for “section 31B(1) or 34(2) or (3) above” substitute “Part 4 of the 2008 Regulations”;
- (c) for subsection (3) substitute—
  - “(3) In making substitute calculations, the billing authority must use any amount determined in the previous calculations—
  - (a) for item T in section 31B(1), and
  - (b) as the council tax base for any part of the authority’s area.”; and
- (d) in subsection (5)—
  - (i) omit “34 to”, and
  - (ii) after the second “above” insert “, or Part 4 of the 2008 Regulations”.

#### **Section 66 of the Local Government Finance Act 1992**

- 6. In section 66 (judicial review)—
  - (a) in subsection (2)(c)(2), after “above” insert “, or Part 4 of the 2008 Regulations”; and
  - (b) in subsection (2)(d), after “Part” insert “and under Part 4 of the 2008 Regulations”.

#### **Section 67 of the Local Government Finance Act 1992**

- 7. In section 67 (functions to be discharged only by authority), omit paragraph (b) of subsection (2A)(3).

#### *The Local Authorities (Calculation of Council Tax Base) Regulations 1992(4)*

#### **Regulation 1 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992**

- 8. In regulation 1 (citation, commencement and interpretation), in paragraph (3), before the definition of “a relevant percentage” insert—
  - ““predecessor area” and “principal area” have the same meaning as in the Local Government (Structural Changes) (Finance) Regulations 2008; and”.

#### **Regulation 6 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992**

- 9. In regulation 6 (calculation of billing authority’s council tax base for a part of its area)—
  - (a) in paragraph (1)—
    - (i) omit “for the purposes of item TP in section 34(3)”, and
    - (ii) after “for a part of its area” insert “(including the principal area and any predecessor area other than the principal area)”;
  - (b) in paragraph (2)(d)(ii)(aa), for “amount for item TP in section 34(3)” substitute “tax base for a part of its area”; and

---

(2) Section 66(2)(c) was amended by paragraph 6 of Schedule 1 to the Local Government Act 1999 (c.27) and by paragraph 29 of Schedule 7 to the Localism Act 2011.

(3) Section 67(2A) was inserted by section 84 of the Local Government Act 2003 (c.26) and amended by paragraph 30(3) of Schedule 7 to the Localism Act 2011.

(4) [S.I. 1992/612](#), to which there are amendments not relevant to these Regulations.

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

- (c) in paragraph (2)(d)(ii)(bb), for the words from “relevant” to the end substitute “tax base for the part of its area for the year”.

**Regulation 7 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992**

**10.** In regulation 7 (calculation of council tax base for the purposes of a major precepting authority), in paragraph (2)—

- (a) for “for the purposes of item TP in section 34(3)” substitute “by the billing authority under that regulation”; and  
(b) for the words from “the calculation” to the end substitute “that calculation”.

*The Local Authorities (Calculation of Council Tax Base) (Supply of Information) Regulations 1992(5)*

**Regulation 4 of the Local Authorities (Calculation of Council Tax Base) (supply of Information) Regulations 1992**

**11.** In regulation 4 (supply of information to local precepting authorities), in paragraph (2)(a), for “for item TP in section 34(3) of the Act” substitute “as its council tax base”.

---

(5) [S.I. 1992/2904](#), to which there are amendments not relevant to these Regulations.