
STATUTORY INSTRUMENTS

2012 No. 444

The Local Authorities (Conduct of Referendums) (Council Tax Increases) (England) Regulations 2012

Transitional provisions

27.—(1) In relation to the financial year beginning on 1st April 2012, references in these Regulations to an authority's relevant basic amount of council tax for the financial year preceding the relevant financial year are references to the amount calculated for the authority and that financial year in accordance with section 52ZX of the 1992 Act as modified by paragraph (2) below.

(2) The modifications to section 52ZX of the Local Government Finance Act 1992 mentioned in paragraph (1) are—

- (a) in subsection (1), for “section 31B(1) above if section 31A above” substitute “section 33(1) of this Act as in force before 3rd December 2011, if section 32 of that Act”;
- (b) in subsection (2), for “section 42B(1) above” substitute “section 44(1) of this Act as in force before 3rd December 2011”;
- (c) in subsection (3), for “section 42B(1) above if section 42A above” substitute “section 44(1) of this Act as in force before 3rd December 2011 if section 43 of that Act”;
- (d) in subsection (5)—
 - (i) in the definition of item R, for “section 49A(4) above” substitute “section 50(4) of this Act as in force before 3rd December 2011”, and
 - (ii) for the definition of item T substitute—

“T is the amount of the authority's council tax base for the year as calculated in accordance with regulation 6 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992”;^{M1}
- (e) in subsection (6) for “section 49A above” substitute “section 50 of this Act as in force before 3rd December 2011”; and
- (f) omit subsections (7) and (8).

(3) In relation to the financial year beginning on 1st April 2011, in regulation 26(3)—

- (a) the reference to “section 31A” is to be read as if it were a reference to “section 32”, and
- (b) the reference to “section 31B(1)” is to be read as if it were a reference to “section 33(1)”.

Marginal Citations

M1 S.I. 1992/612; relevant amending instruments are S.I 2003/3012 and 2003/3181.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Local Authorities (Conduct of Referendums) (Council Tax Increases) (England) Regulations 2012. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. 3 rule 17(5A) inserted by [S.I. 2022/1309 reg. 9\(2\)\(a\)\(ii\)](#)
- Sch. 3 rule 14(5) inserted by [S.I. 2022/1382 reg. 52\(4\)](#)
- Sch. 3 rule 17(5)(aa) inserted by [S.I. 2022/1382 reg. 52\(6\)\(a\)\(ii\)](#)
- Sch. 3 rule 17(6A) inserted by [S.I. 2022/1382 reg. 52\(6\)\(b\)](#)
- Sch. 3 rule 24(2A) inserted by [S.I. 2022/1382 reg. 52\(7\)\(b\)](#)
- Sch. 3 rule 24(5) inserted by [S.I. 2022/1382 reg. 52\(7\)\(e\)](#)
- Sch. 3 rule 26(1A)-(1M) inserted by [S.I. 2022/1382 reg. 52\(8\)\(b\)](#)
- Sch. 3 rule 27(1A) inserted by [S.I. 2022/1382 reg. 52\(9\)\(b\)](#)
- Sch. 3 rule 28(2A) inserted by [S.I. 2022/1382 reg. 52\(10\)\(b\)](#)
- Sch. 3 rule 29(7) inserted by [S.I. 2022/1382 reg. 52\(11\)](#)
- Sch. 3 rule 30A inserted by [S.I. 2022/1382 reg. 52\(12\)](#)
- Sch. 3 rule 34(1)(da) inserted by [S.I. 2022/1382 reg. 52\(13\)](#)
- Sch. 3 rule 42(2)(ba) inserted by [S.I. 2022/1382 reg. 52\(14\)](#)
- Sch. 3 rule 43(1)(da) inserted by [S.I. 2022/1382 reg. 52\(15\)](#)
- Sch. 3 rule 44(1A) inserted by [S.I. 2022/1382 reg. 52\(16\)](#)
- Sch. 3 rule 21(1)(ba) inserted by [S.I. 2023/1225 reg. 7\(2\)\(a\)](#)
- Sch. 3 rule 36(3)(e) and word inserted by [S.I. 2023/1225 reg. 7\(2\)\(b\)\(ii\)](#)
- Sch. 3 rule 24 modified (temp.) by [S.I. 2023/1147 Sch. 2 para. 15\(2\)\(3\)](#)
- Sch. 3 rule 17(9) omitted by [S.I. 2022/1309 reg. 9\(2\)\(a\)\(iii\)](#)
- Sch. 3 rule 26(1)(a) omitted by [S.I. 2022/1382 reg. 52\(8\)\(a\)\(ii\)](#)
- Sch. 3 rule 26(3)(a) omitted by [S.I. 2022/1382 reg. 52\(8\)\(d\)](#)
- Sch. 3 rule 17(5)(b) substituted by [S.I. 2022/1309 reg. 9\(2\)\(a\)\(i\)](#)
- Sch. 3 rule 2(1) substituted by [S.I. 2022/1382 reg. 52\(3\)](#)
- Sch. 3 rule 24(3)-(3B) substituted for Sch. 3 rule 24(3) by [S.I. 2022/1382 reg. 52\(7\)\(c\)](#)
- Sch. 3 rule 17(5)(a) word omitted by [S.I. 2022/1382 reg. 52\(6\)\(a\)\(i\)](#)
- Sch. 3 rule 36(3)(c) word omitted by [S.I. 2023/1225 reg. 7\(2\)\(b\)\(i\)](#)
- Sch. 3 rule 24 Table words inserted by [S.I. 2022/1382 reg. 52\(7\)\(a\)](#)
- Sch. 3 rule 24(4) words inserted by [S.I. 2022/1382 reg. 52\(7\)\(d\)](#)
- Sch. 3 rule 24(1)(b) words inserted by [S.I. 2023/1147 reg. 16\(3\)\(a\)](#)
- Sch. 3 rule 26(2) words omitted by [S.I. 2022/1382 reg. 52\(8\)\(c\)](#)
- Sch. 3 rule 24 table words omitted by [S.I. 2023/1147 reg. 16\(3\)\(b\)\(ii\)](#)
- Sch. 3 rule 28(3) words substituted by [S.I. 2022/1309 reg. 9\(2\)\(b\)](#)
- Sch. 3 rule 15(3) words substituted by [S.I. 2022/1382 reg. 52\(5\)](#)
- Sch. 3 rule 26(1) words substituted by [S.I. 2022/1382 reg. 52\(8\)\(a\)\(i\)](#)
- Sch. 3 rule 27(1) words substituted by [S.I. 2022/1382 reg. 52\(9\)\(a\)](#)
- Sch. 3 rule 28(2) words substituted by [S.I. 2022/1382 reg. 52\(10\)\(a\)](#)
- Sch. 3 rule 24 table words substituted by [S.I. 2023/1147 reg. 16\(3\)\(b\)\(i\)](#)
- Sch. 3 rule 24(2) words substituted by [S.I. 2023/1147 reg. 16\(3\)\(c\)](#)
- Sch. 5 rule 17(6A) inserted by [S.I. 2022/1309 reg. 9\(3\)\(a\)\(ii\)](#)
- Sch. 5 rule 2(1)(za) inserted by [S.I. 2022/1382 reg. 54\(3\)\(a\)](#)
- Sch. 5 rule 2(1)(aa) inserted by [S.I. 2022/1382 reg. 54\(3\)\(c\)](#)
- Sch. 5 rule 14(7) inserted by [S.I. 2022/1382 reg. 54\(4\)](#)
- Sch. 5 rule 17(5A) inserted by [S.I. 2022/1382 reg. 54\(6\)\(a\)](#)
- Sch. 5 rule 17(8A) inserted by [S.I. 2022/1382 reg. 54\(6\)\(b\)](#)
- Sch. 5 rule 26(2A) inserted by [S.I. 2022/1382 reg. 54\(7\)\(b\)](#)

- Sch. 5 rule 26(5) inserted by S.I. 2022/1382 reg. 54(7)(e)
- Sch. 5 rule 28(1A)-(1M) inserted by S.I. 2022/1382 reg. 54(8)(b)
- Sch. 5 rule 29(1A) inserted by S.I. 2022/1382 reg. 54(9)(b)
- Sch. 5 rule 30(2A) inserted by S.I. 2022/1382 reg. 54(10)(b)
- Sch. 5 rule 31(7) inserted by S.I. 2022/1382 reg. 54(11)
- Sch. 5 rule 32A inserted by S.I. 2022/1382 reg. 54(12)
- Sch. 5 rule 36(1)(da) inserted by S.I. 2022/1382 reg. 54(13)
- Sch. 5 rule 44(2)(aa) inserted by S.I. 2022/1382 reg. 54(14)
- Sch. 5 rule 45(1)(da) inserted by S.I. 2022/1382 reg. 54(15)
- Sch. 5 rule 46(1A) inserted by S.I. 2022/1382 reg. 54(16)
- Sch. 5 rule 23(1)(ba) inserted by S.I. 2023/1225 reg. 7(4)(b)
- Sch. 5 rule 38(7)(e) and word inserted by S.I. 2023/1225 reg. 7(4)(c)(ii)
- Sch. 5 rule 26 modified (temp.) by S.I. 2023/1147 Sch. 2 para. 15(2)(3)
- Sch. 5 rule 17(11) omitted by S.I. 2022/1309 reg. 9(3)(a)(iii)
- Sch. 5 rule 28(1)(a) omitted by S.I. 2022/1382 reg. 54(8)(a)(ii)
- Sch. 5 rule 28(3)(a) omitted by S.I. 2022/1382 reg. 54(8)(d)
- Sch. 5 rule 17(6)(b) substituted by S.I. 2022/1309 reg. 9(3)(a)(i)
- Sch. 5 rule 26(3)-(3B) substituted for Sch. 5 rule 26(3) by S.I. 2022/1382 reg. 54(7)(c)
- Sch. 5 rule 2(1)(a) word omitted by S.I. 2022/1382 reg. 54(3)(b)
- Sch. 5 rule 38(7)(c) word omitted by S.I. 2023/1225 reg. 7(4)(c)(i)
- Sch. 5 rule 26 Table words inserted by S.I. 2022/1382 reg. 54(7)(a)
- Sch. 5 rule 26(4) words inserted by S.I. 2022/1382 reg. 54(7)(d)
- Sch. 5 rule 26(1)(b) words inserted by S.I. 2023/1147 reg. 16(7)(a)
- Sch. 5 rule 28(2) words omitted by S.I. 2022/1382 reg. 54(8)(c)
- Sch. 5 rule 26 table words omitted by S.I. 2023/1147 reg. 16(7)(b)(ii)
- Sch. 5 rule 12(4)(b) words revoked by S.I. 2018/1310 Sch. 1 Pt. 2 (This S.I. is amended by S.I. 2019/1389, reg. 2)
- Sch. 5 rule 17(10) words revoked by S.I. 2018/1310 Sch. 1 Pt. 2 (This S.I. is amended by S.I. 2019/1389, reg. 2)
- Sch. 5 rule 38(9)(a) words revoked by S.I. 2018/1310 Sch. 1 Pt. 2 (This S.I. is amended by S.I. 2019/1389, reg. 2)
- Sch. 5 rule 30(3) words substituted by S.I. 2022/1309 reg. 9(3)(b)
- Sch. 5 rule 15(3) words substituted by S.I. 2022/1382 reg. 54(5)
- Sch. 5 rule 28(1) words substituted by S.I. 2022/1382 reg. 54(8)(a)(i)
- Sch. 5 rule 29(1) words substituted by S.I. 2022/1382 reg. 54(9)(a)
- Sch. 5 rule 30(2) words substituted by S.I. 2022/1382 reg. 54(10)(a)
- Sch. 5 rule 26 table words substituted by S.I. 2023/1147 reg. 16(7)(b)(i)
- Sch. 5 rule 26(2) words substituted by S.I. 2023/1147 reg. 16(7)(c)
- Sch. 5 rule 17(10) words substituted by S.I. 2023/1225 reg. 7(4)(a)