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## STATUTORY INSTRUMENTS

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# 2018 No. 1296

## The Local Government (Structural and Boundary Changes) (Amendment) Regulations 2018

### PART 2

#### Funds and council tax

#### Interpretation

17. In this Part—

“the 1988 Act” means the Local Government Finance Act 1988<sup>(1)</sup>;

“the 1992 Act” means the Local Government Finance Act 1992<sup>(2)</sup>;

“the 2007 Act” means the Local Government and Public Involvement In Health Act 2007;

“merged council” means a district council which, in accordance with a section 10 order, becomes the council for the area of two or more district councils which are wound up and dissolved under that order;

“reorganisation date” in relation to a merged council, means the date specified in the section 10 order as that on which a boundary change comes into effect;

“section 10 order” means an order under section 10 of the 2007 Act (implementation of recommendations by order);

“shadow council” means an authority (not being a local authority) which in accordance with a section 10 order becomes a local authority on the reorganisation date.

#### Establishment of collection funds of merged councils

18. As regards a merged council in relation to which a shadow council is established in accordance with a section 10 order, the date specified for the purposes of section 89(2C) of the 1988 Act (collection funds) is the date that falls one day after the date on which the shadow council makes its calculation under section 31A (calculation of council tax requirement) of the 1992 Act for the financial year beginning on the reorganisation date.

#### Establishment of general funds of merged councils

19. As regards a merged council which is established in accordance with a section 10 order, the date specified for the purposes of section 91(3D) of the 1988 Act (general funds) is the reorganisation date.

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(1) 1988 c. 41.

(2) 1992 c. 14.

### **Anticipation of amounts required to discharge functions of charter trustees**

**20.—**(1) Section 31A of the 1992 Act (calculation of council tax requirement) has effect in relation to—

- (a) a shadow council which, by virtue of regulation 8 of the Local Government (Structural Changes) (Finance) Regulations 2008, is the billing authority for an area for any part of which charter trustees are likely to be established on the reorganisation date; and
- (b) the financial year beginning on that date,

as if, notwithstanding subsection (6), it required the authority, in making calculations under that section (whether originally or by way of substitute), to anticipate the amount likely to be required in that financial year for the discharge of the charter trustees' functions.

(2) An amount anticipated as mentioned in paragraph (1) is to be treated for the purposes of section 34 of the 1992 Act (additional calculations where special items relate to part only of an area) as if it were an item mentioned in section 35(1) of that Act (special items for the purposes of section 34) relating to the area for which the charter trustees are to act.

(3) Where paragraph (1) applies, section 36A(1) of the 1992 Act (substitute calculations: England) has effect as if after “purpose” there were inserted “and taking into account the modification of that section by regulation 20(1) of the Local Government (Structural and Boundary Changes) (Amendment) Regulations 2018”.