



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

[^{F1}CHAPTER IVZA

REFERENDUMS RELATING TO COUNCIL TAX INCREASES

Meaning of basic amount of council tax

[^{F1}52ZX Meaning of relevant basic amount of council tax

- (1) Any reference in this Chapter to a billing authority's relevant basic amount of council tax for a financial year is a reference to the amount that would be calculated by it in relation to the year under section 31B(1) above if section 31A above did not require or permit it to take into account [^{F2}the amount of any precepts—
 - (a) issued to it for the year by local precepting authorities, or
 - (b) anticipated by it in pursuance of regulations under section 41 above.]
- (2) In the case of a major precepting authority other than ^{F3}... the Greater London Authority, any reference in this Chapter to the authority's relevant basic amount of council tax for a financial year is a reference to the amount calculated by it in relation to the year under section 42B(1) above.
- ^{F4}(3)
- (4) In the case of a major precepting authority that is the Greater London Authority, any reference in this Chapter to the authority's relevant basic amount of council tax for a financial year is a reference to—
 - [^{F5}(a) the amount calculated by it in relation to the year under section 88(2) of the Greater London Authority Act 1999 (referred to in this Chapter as the Greater

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- London Authority's unadjusted relevant basic amount of council tax for the year), or
- (b) any amount calculated by it in relation to the year under section 89(3) of that Act (referred to in this Chapter as the Greater London Authority's adjusted relevant basic amount of council tax for the year).]
- (5) Any reference in this Chapter to a local precepting authority's relevant basic amount of council tax for a financial year is a reference to the amount found by applying the formula—

where—

R is the amount calculated by the authority under section 49A(4) above as its council tax requirement for the year;

T is the amount which is calculated by the billing authority to which the authority issues precepts (“the billing authority concerned”) as its council tax base for the year for the part of its area comprising the authority's area and is notified by it to the authority within the prescribed period.

- (6) Where the aggregate calculated by the authority for the year under subsection (2) of section 49A above does not exceed that so calculated under subsection (3) of that section, the amount for item R in subsection (5) above is to be nil.
- (7) The Secretary of State must make regulations containing rules for making for any year the calculation required by item T in subsection (5) above; and the billing authority concerned must make the calculations for any year in accordance with the rules for the time being effective (as regards the year) under the regulations.
- (8) Regulations prescribing a period for the purposes of item T in subsection (5) above may provide that, in any case where a billing authority fails to notify its calculation to the precepting authority concerned within that period, that item must be determined in the prescribed manner by such authority or authorities as may be prescribed.
- (9) In the application of this section any calculation for which another has been substituted is to be disregarded.]

Textual Amendments

- F1** Pt. 1 Ch. 4ZA inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), ss. 72(1), 240(2), [Sch. 5](#); S.I. 2011/2896, art. 2(g) (with art. 3(1)(2))
- F2** S. 52ZX(1)(a)(b) and words substituted for s. 52ZX(1)(a)(b) (30.1.2014) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), ss. [41\(10\)](#), 49(3)
- F3** Words in s. 52ZX(2) omitted (30.1.2014) by virtue of [Local Audit and Accountability Act 2014 \(c. 2\)](#), ss. [41\(11\)](#), 49(3)
- F4** S. 52ZX(3) omitted (30.1.2014) by virtue of [Local Audit and Accountability Act 2014 \(c. 2\)](#), ss. [41\(12\)](#), 49(3)
- F5** S. 52ZX(4)(a)(b) substituted (30.1.2014) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), ss. [41\(13\)](#), 49(3)

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

- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to [legislation.gov.uk](#). The amending S.I. was revoked before ever coming into force by [S.I. 2010/1906, reg. 2](#))

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

- s. 6(2)(ea) inserted by [2012 c. 17 s. 13\(1\)](#)