



Greater London Authority Act 1999

1999 CHAPTER 29

PART III

FINANCIAL PROVISIONS

CHAPTER I

COUNCIL TAX

Calculation of tax payable

88 Calculation of basic amount of tax.

- (1) Section 44 of the ^{M1}Local Government Finance Act 1992 shall not apply in relation to the Authority and the following provisions of this section shall have effect in relation to the Authority in place of that section.
- (2) In relation to each financial year the Authority shall calculate the basic amount of its council tax by applying the formula—

$$\frac{R - P1 - A}{T}$$

where—

R is the amount calculated (or last calculated) by the Authority under section 85(8) above as its consolidated budget requirement for the year;

P1 is the aggregate of such amounts as may be prescribed, being amounts representing the sums which the Secretary of State estimates will be payable to the Authority for the year in respect of the following items—

- (a) redistributed non-domestic rates,
- (b) revenue support grant,

Status: Point in time view as at 09/02/2010. This version of this provision has been superseded.

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- (c) general GLA grant,
- (d) additional grant, and
- (e) relevant special grant,

but in the case of each item reduced, as may be prescribed, by such amount as the Secretary of State considers represents the portion of the item which relates to defraying the special item in whole or in part;

A is the amount of the special item;

T is the aggregate of the amounts which are calculated by the billing authorities to which the Authority issues precepts (the billing authorities concerned) as their council tax bases for the year for their areas and are notified by them to the Authority within the prescribed period.

- (3) In the definition of P1 in subsection (2) above, prescribed means specified in, or determined in accordance with, either—
 - (a) the appropriate report or determination, or
 - (b) regulations made by the Secretary of State,
 as the Secretary of State may determine in the case of any particular item and any particular financial year or years.
- (4) In subsection (3)(a) above, the appropriate report or determination means—
 - (a) in the case of an item specified in paragraph (a) or (b) of the definition of P1 in subsection (2) above, the local government finance report for the financial year in question;
 - (b) in the case of the item specified in paragraph (c) of that definition, the determination under section 100 below for the financial year in question;
 - (c) in the case of the item specified in paragraph (d) of that definition, the report under section 85 of the ^{M2}Local Government Finance Act 1988 relating to that item; and
 - (d) in the case of the item specified in paragraph (e) of that definition, the report under section 88B of that Act relating to that item.
- (5) The aggregate of the sums mentioned in item P1 in subsection (2) above shall be—
 - (a) increased by the aggregate amount of any sums which the Authority estimates will be paid to it in the year by billing authorities in accordance with regulations under section 99(3) of the ^{M3}Local Government Finance Act 1988; and
 - (b) reduced by the aggregate amount of any sums which the Authority estimates will be paid by it in the year to billing authorities in accordance with such regulations.
- (6) The Secretary of State shall make regulations containing rules for making for any year the calculations required by item T in subsection (2) above; and the billing authorities concerned shall make the calculations for any year in accordance with the rules for the time being effective (as regards the year) under the regulations.
- (7) Regulations prescribing a period for the purposes of item T in subsection (2) above may provide that, in any case where a billing authority fails to notify its calculation to the precepting authority within that period, that item shall be determined in the prescribed manner by such authority or authorities as may be prescribed.
- (8) The Secretary of State may by regulations do one or both of the following—

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- (a) alter the constituents of any calculation to be made under subsection (2) above (whether by adding, deleting or amending items);
 - (b) alter the rules governing the making of any calculation under subsection (2) above (whether by deleting or amending subsections (3) to (5) above, or any of them, or by adding other provisions, or by a combination of those methods).
- (9) Any negative amount given by a calculation under subsection (2) above shall be assumed to be nil for the purposes of this Chapter and Chapter IV of Part I of the ^{M4}Local Government Finance Act 1992.
- (10) In this section special item has the same meaning as it has in section 89 below (see subsection (2) of that section).

Modifications etc. (not altering text)

- C1** S. 88 modified (E.) (1.2.2002) by [S.I. 2002/155, reg. 7](#)
- C2** S. 88 modified (E.) (with application in accordance with reg. 1(2) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2003 \(S.I. 2003/195\)](#), regs. 1(1), **7**
- C3** S. 88 modified (E.) (with application in accordance with reg. 1(2) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2004 \(S.I. 2004/243\)](#), regs. 1(1), **7**
- C4** S. 88 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2005 \(S.I. 2005/190\)](#), regs. 1(1), **7**
- C5** S. 88 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2006 \(S.I. 2006/247\)](#), regs. 1(1), **7**
- C6** S. 88 modified (E.W.) (with application in accordance with reg. 1(2)(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2007 \(S.I. 2007/227\)](#), regs. 1(1)(b), **8**
- C7** S. 88 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2008 \(S.I. 2008/227\)](#), regs. 1(1)(b), **8**
- C8** S. 88 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2009 \(S.I. 2009/206\)](#), regs. 1(1)(b), **8**
- C9** S. 88 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2010 \(S.I. 2010/219\)](#), regs. 1(b), **8**

Commencement Information

- I1** S. 88 wholly in force at 12.1.2000; by virtue of s. 425(2) the Act comes into force at Royal Assent in regards to any power of a Minister of the Crown to make regulations or an order; s. 88 in force at 12.1.2000 insofar as not already in force by [S.I. 1999/3434, art. 2, Sch. 1](#) Table 1 (subject to transitional provisions in Sch. 1 Table 1)

Marginal Citations

- M1** 1992 c. 14.
- M2** 1988 c. 41.
- M3** 1988 c. 41.
- M4** 1992 c. 14.

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