



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 [F¹42B] 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.
- [F²(2) In relation to each financial year the Authority shall calculate the basic amount of its council tax by applying the formula—

$$(R - A) T$$

where—

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

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.]

F³(3)

Status: Point in time view as at 03/12/2011.

Changes to legislation: Greater London Authority Act 1999, Section 88 is up to date with all changes known to be in force on or before 29 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

^{F3}(4)

^{F3}(5)

- (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—
- (a) alter the constituents of any calculation to be made under subsection (2) above (whether by adding, deleting or amending items);
 - ^{F4}(b) provide for rules governing the making of any calculation under that subsection (whether by adding provisions to, or deleting or amending provisions of, this section, 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 ^{M2}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).

Textual Amendments

- F1** Word in s. 88(1) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), **ss. 77(2)**, 240(2); S.I. 2011/2896, art. 2(g)
- F2** S. 88(2) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), **ss. 77(3)**, 240(2); S.I. 2011/2896, art. 2(g)
- F3** S. 88(3)-(5) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), **ss. 77(4)**, 240(2), **Sch. 25 Pt. 13**; S.I. 2011/2896, art. 2(g)
- F4** S. 88(8)(b) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), **ss. 77(5)**, 240(2); S.I. 2011/2896, art. 2(g)

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

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- 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**
- C10** 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 2011 \(S.I. 2011/313\)](#), regs. 1(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 1992 c. 14.

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