



# Greater London Authority Act 1999

## 1999 CHAPTER 29

### PART III

#### FINANCIAL PROVISIONS

#### CHAPTER I

#### COUNCIL TAX

##### *Calculation of tax payable*

#### **89 Additional calculations: special item for part of Greater London.**

- (1) Section 45 of the <sup>M1</sup>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) The following provisions of this section apply where for any financial year the item mentioned in [<sup>F1</sup>section 90(1)] below relates to a part only of Greater London; and in this section—
  - (a) special item means that item; and
  - (b) the relevant part, in relation to such an item, means the part of Greater London concerned.
- (3) The Authority shall calculate the basic amount of its council tax for dwellings in any part of its area to which the special item relates by adding to the amount given by the formula in section 88(2) above the amount which, in respect of the special item, is given by the formula in subsection (4) below.
- (4) For dwellings in any part of Greater London to which the special item relates, the amount in respect of the special item is given by the formula—

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*Changes to legislation: Greater London Authority Act 1999, Section 89 is up to date with all changes known to be in force on or before 02 June 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)*

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## S2 – P2

### TP2

where—

S2 is the amount of the special item;

P2 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) police grant,
- (b) redistributed non-domestic rates,
- (c) revenue support grant,
- (d) general GLA grant,
- (e) additional grant, and
- (f) relevant special grant,

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

TP2 is the aggregate of the amounts which are calculated by the billing authorities to which the Authority has power to issue precepts as respects the special item (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.

- (5) In the definition of P2 in subsection (4) 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.

- (6) In subsection (5)(a) above, the appropriate report or determination means—

- (a) in the case of the item specified in paragraph (a) of the definition of P2 in subsection (4) above, the police grant report under section 46(3) of the <sup>M2</sup>Police Act 1996 for the financial year in question;
- (b) in the case of an item specified in paragraph (b) or (c) of that definition, the local government finance report for the financial year in question;
- (c) in the case of the item specified in paragraph (d) of that definition, the determination under section 100 below for the financial year in question;
- (d) in the case of the item specified in paragraph (e) of that definition, the report under section 85 of the <sup>M3</sup>Local Government Finance Act 1988 relating to that item; and
- (e) in the case of the item specified in paragraph (f) of that definition, the report under section 88B of that Act relating to that item.

- (7) Subsections (6) and (7) of section 88 above, and any regulations made under or by virtue of either of those subsections, shall have effect in relation to the calculation of TP2 in subsection (4) above as they have effect in relation to the calculation of T in subsection (2) of that section.

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- (8) Any negative amount given by a calculation under this section shall be assumed to be nil for the purposes of this Chapter and Chapter IV of Part I of the <sup>M4</sup>Local Government Finance Act 1992.
- (9) 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 or by virtue of subsection (3) above (whether by adding, deleting or amending items);
  - (b) alter the rules governing the making of any calculation under or by virtue of that subsection (whether by deleting or amending subsections (3) to (8) above, or any of them, or by adding other provisions, or by a combination of those methods).

#### Textual Amendments

- F1** Words in s. 89(2) substituted (27.5.2000) by [S.I. 2000/1435, art. 2, Sch. Pt. 1 para. 6](#)

#### Modifications etc. (not altering text)

- C1** S. 89 modified (E.) (1.2.2002) by [S.I. 2002/155, reg. 8](#)
- C2** S. 89 modified (E.) (5.2.2000) by [S.I. 2000/213, art. 7](#)  
S. 89 modified (2.2.2001 with effect as mentioned in reg. 1(3) of the amending S.I.) by [S.I. 2001/216, reg. 7](#)
- C3** S. 89 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\(1\), 8](#)
- C4** S. 89 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\(1\), 8](#)
- C5** S. 89 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\(1\), 8](#)

#### Commencement Information

- I1** S. 89 wholly in force at 12.1.2000; by virtue of s. 425(2) the Act comes into force in regards to any power of a Minister of the Crown to make regulations or an order; s. 89 in force at 12.1.2000 insofar as not already in force by [S.I. 1999/3434, art. 2](#) (subject to transitional provisions in Sch. 1 Table 1)

#### Marginal Citations

- M1** 1992 c. 14.  
**M2** 1996 c. 16.  
**M3** 1988 c. 41.  
**M4** 1992 c. 14.

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