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STATUTORY INSTRUMENTS

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**1994 No. 2825**

The Local Government Changes for  
England (Finance) Regulations 1994

PART II

MODIFICATIONS OF PRIMARY LEGISLATION

**Local Government Act 1972 (c. 70) Principal councils' funds and accounts**

4. After subsection (5) of section 148 of the 1972 Act (principal councils' funds and accounts)<sup>(1)</sup> there shall be added the following subsections—

“(5A) Subsections (2) and (4) above shall not apply to the council for a county for any financial year for which that council is, by virtue of section 18(1) of the Local Government Act 1992, a billing authority for that year for the purposes of Part I of the Local Government Finance Act 1992.

(5B) For any financial year for which the council for a county is, by virtue of section 18(1) of the Local Government Act 1992, a billing authority for that year for the purposes of Part I of the Local Government Finance Act 1992, subsection (5)(b) above, and not subsection (5) (a), shall apply in the case of the county.”.

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(1) Subsection (5) of section 148 of the 1972 Act was amended by the Local Government (Consequential Amendments) Order 1991 (S.I.1991/1730).