
STATUTORY INSTRUMENTS

1994 No. 2825

The Local Government Changes for
England (Finance) Regulations 1994

PART III

TRANSITIONAL PROVISIONS

Local Government Finance Act 1992 Council tax: functions of successor and relinquishing authorities for preceding years

44.—(1) Any rights and duties under Chapter I of Part I of the 1992 Act (council tax: main provisions) exercisable as regards a preceding year by or in relation to an abolished authority in respect of dwellings situated in any part of its area shall be exercisable on or after the reorganisation date by or in relation to the successor authority for that part of the abolished authority's area (referred to in paragraph (3) as the relevant successor authority).

(2) Any rights and duties under Chapter I of Part I of the 1992 Act exercisable by or in relation to a relinquishing authority in respect of dwellings situated in the transferred area shall as regards any preceding year continue to be exercisable on or after that date by the relinquishing authority in relation to those dwellings and shall not be exercisable by the acquiring authority in relation to those dwellings as regards any preceding year.

(3) For the purposes of paragraph (1), anything done by or in relation to an abolished authority in the exercise of its functions under Chapter I of Part I of the 1992 Act shall be treated as if it had been done by or in relation to the relevant successor authority.