

1999 No. 3437

COUNCIL TAX, ENGLAND

The Local Authorities (Calculation of Council Tax Base)
(Amendment—Greater London Authority) Regulations 1999

<i>Made</i>	- - -	<i>21st December 1999</i>
<i>Laid before Parliament</i>		<i>22nd December 1999</i>
<i>Coming into force</i>		<i>12th January 2000</i>

The Secretary of State for the Environment, Transport and the Regions in exercise of the powers conferred upon him by sections 88(6), 88(7), 89(7) and 420(1) of the Greater London Authority Act 1999(a), and all other powers enabling him in that behalf, hereby makes the following Regulations:—

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Local Authorities (Calculation of Council Tax Base) (Amendment—Greater London Authority) Regulations 1999, and shall come into force on 12th January 2000.

(2) These Regulations extend to England only(b).

Amendment of Regulations

2. The Local Authorities (Calculation of Council Tax Base) Regulations 1992(c) (“the 1992 Regulations”) shall be amended in accordance with the following regulations.

Interpretation

3. In regulation 1 of the 1992 Regulations, after the definition of “the 1988 Act” insert—
““the 1992 Act” means the Local Government Finance Act 1992(d);
“the 1999 Act” means the Greater London Authority Act 1999;”.

Application of Rules

4. In regulation 2 of the 1992 Regulations:—

- (a) after “44(1)” insert “of the 1992 Act and section 88(2)(e) of the 1999 Act”;
- (b) after “48(3) and (4)” add “of the 1992 Act and item TP2 in section 89(4) of the 1999 Act”.

(a) 1999 c.29.

(b) These regulations amend regulations which apply to England and Wales, but the amendments affect only local authorities in London.

(c) S.I. 1992/612; relevant amending instrument is S.I. 1992/2943.

(d) 1992 c. 14.

(e) Sections 88(2) and 89(4) of the 1999 Act are subject to the transitional adaptations in the Greater London Authority Act 1999 (Commencement No. 3 and Transitional Finance Provisions) Order 1999 (S.I. 1999/3434 (C. 96)).

Calculation of council tax base for the purposes of a major precepting authority

5. In regulation 7(1) of the 1992 Regulations:—
- (a) after “44(1)” insert “of the 1992 Act and section 88(2) of the 1999 Act”;
 - (b) after “45(3)” insert “of the 1992 Act and item TP2 in section 89(4) of the 1999 Act”.

Prescribed period

- 6.—(1) In regulation 8 of the 1992 Regulations:—
- (a) at the beginning insert “(1)”;
 - (b) after “44(1)” insert “of the 1992 Act and section 88(2) of the 1999 Act”;
 - (c) after “48(3) and (4)” insert—
“of the 1992 Act and item TP2 in section 89(4) of the 1999 Act, subject to paragraph (2) below.”
- (2) After the paragraph formed by paragraph (1)(a) above insert—
“(2) In respect of the financial year beginning on 1st April 2000, the prescribed period for the purposes of sections 88(2) and 89(4) of the 1999 Act is the period beginning on 12th January 2000 and ending with 31st January 2000”.

Determination of council tax base for the purposes of a major precepting authority

7. In paragraph (1) of regulation 10 of the 1992 Regulations:
- (a) after “44(1)” insert “of the 1992 Act and section 88(2) of the 1999 Act”;
 - (b) after “48(3) or (4)” insert “of the 1992 Act or item TP2 in section 89(4) of the 1999 Act”.

Signed by authority of the Secretary of State for the Environment, Transport and the Regions

21st December 1999

Keith Hill
Parliamentary Under Secretary of State,
Department of the Environment, Transport and the Regions

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations insert into the Local Authorities (Calculation of Council Tax Base) Regulations 1992 references to the provisions in the Greater London Authority Act 1999 which provide for the calculation of the tax base of the Greater London Authority, or of a part of the area of the Greater London Authority.

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