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STATUTORY INSTRUMENTS

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**2003 No. 3181**

**COUNCIL TAX, ENGLAND**

**The Local Authorities (Calculation of Council Tax Base) (Amendment) (England) (No.2) Regulations 2003**

*Made* - - - - *8th December 2003*  
*Laid before Parliament* *9th December 2003*  
*Coming into force* - - *20th December 2003*

The First Secretary of State, in exercise of the powers conferred upon him by sections 34(4) and 116 of the Local Government Finance Act 1992 (1) hereby makes the following Regulations:

**Citation, commencement, application and interpretation**

1.—(1) These Regulations may be cited as the Local Authorities (Calculation of Council Tax Base) (Amendment) (England) (No.2) Regulations 2003 and shall come into force on 20th December 2003.

(2) These Regulations apply in relation to authorities in England only (2).

(3) In these Regulations “the principal Regulations” means the Local Authorities (Calculation of Council Tax Base) Regulations 1992 (3).

**Calculation of billing authority’s council tax base for a part of its area**

2. Regulation 6(2) of the principal Regulations is amended as follows—

(a) in sub-paragraph (c), omit “or 5AA”;

(b) after sub-paragraph (c) add—

“(d) in regulation 5AA, the relevant day in respect of the year is, subject to regulation 8A,—

(i) for the financial year beginning on 1st April 2004—

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(1) 1992 c. 14.

(2) The power to make regulations under sections 34(4) and 116 of the Local Government Finance Act 1992 in relation to Wales transferred from the Secretary of State to the National Assembly for Wales under article 2(a) of and Schedule 1 to the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672): see the entry in Schedule 1 for the Local Government Finance Act 1992.

(3) S.I. 1992/612, amended by S.I. 1992/1742, S.I. 1992/2943, S.I. 1999/3123, S.I. 1999/3437 and S.I. 2003/3012.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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- (aa) where the authority determines the amount for TP in section 34(3) in the period beginning 21st December 2003 and ending on 31st January in the preceding year, 20th December in the preceding financial year; and
  - (bb) in any other case, the day on which the authority calculates the relevant amount for the year for the purposes of item TP in section 34(3).
- (ii) for financial years beginning on or after 1st April 2005—
- (aa) where the authority determines the amount for item TP in section 34(3) in the period beginning on 1st December and ending on 31st January in the preceding financial year, 30th November in the preceding financial year; and
  - (bb) in any other case, the day on which the authority calculates the relevant amount for the year for the purposes of item TP in section 34(3).”.

Signed by authority of the First Secretary of State

8th December 2003

*Phil Hope*  
Parliamentary Under Secretary of State,  
Office of the Deputy Prime Minister

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Local Authorities (Calculation of Council Tax Base) Regulations 1992 (S.I.1992/612) (“the principal Regulations”) which provide for the calculation by billing authorities and major precepting authorities in England of the council tax bases for the whole and parts of their areas.

Regulation 2 of these Regulations amends regulation 6 of the principal Regulations (calculation of billing authority’s council tax base for a part of its area) to ensure that the relevant day for the purposes of regulation 5AA is 20th December for the financial year beginning on 1 April 2004 where item TP in section 34(4) is determined in the period 21st December 2003 to 31st January 2004.

A full regulatory impact assessment has not been produced for this instrument, as it has no impact on the costs of businesses, charities or voluntary bodies.