
STATUTORY INSTRUMENTS

2008 No. 3022

The Local Government (Structural
Changes) (Finance) Regulations 2008

PART 4

EQUALISATION OF COUNCIL TAX

CHAPTER 2

EQUALISATION OF COUNCIL TAX: GENERAL

Limitation on council tax requirement

16.—(1) In relation to a financial year referred to in regulation 15(4), the aggregate of the amounts calculated by applying the formula in paragraph (2) must not be greater than the amount calculated by applying the formula—

$$I \times T$$

where—

I is the uniform amount of council tax; and

T is item T in section 33(1) of the 1992 Act as modified by paragraph 2 of Schedule 2 to these Regulations.

(2) The formula first referred to paragraph (1) is—

$$J \times K$$

where—

J is the basic amount of council tax calculated by the appropriate authority under this Part for each part of its area; and

K is the amount calculated by the authority as its council tax base for that part.