

SCHEDULE 2

Regulation 15(5) and (6)

CALCULATION OF COUNCIL TAX: MODIFICATIONS TO THE LOCAL GOVERNMENT FINANCE ACT 1992 AND CERTAIN SECONDARY LEGISLATION

*The Local Government Finance Act 1992*

**Section 30 of the Local Government Finance Act 1992**

1. In section 30 (amounts for different categories of dwelling)—
  - (a) in subsection (2)(a), for “32 to 36 below” substitute “32 and 36 below and Part 4 of the 2008 Regulations”;
  - (b) in subsection (4), for “32 to 36 below” substitute “32 and 36 below and Part 4 of the 2008 Regulations”; and
  - (c) in subsection (8), at the end insert “and Part 4 of the 2008 Regulations”.

**Section 33 of the Local Government Finance Act 1992**

2. In the heading to section 33 (calculation of basic amount of tax) and in subsection (1)(1), for each occurrence of “basic” substitute “uniform”.

**Section 34 of the Local Government Finance Act 1992**

3. Omit section 34 (additional calculations where special items relate to part only of area).

**Section 36 of the Local Government Finance Act 1992**

4. In section 36 (calculation of tax for different valuation bands)—
  - (a) in subsection (1), for the definition of item A substitute—

“A is the amount calculated (or last calculated) by the billing authority for that year under any of regulations 17(2), 18(2), 20(2), 21(2) or 22(2) of the 2008 Regulations in relation to that category of dwellings;” and
  - (b) in subsection (2), for “section 34 above” substitute “Part 4 of the 2008 Regulations”.

**Section 37 of the Local Government Finance Act 1992**

5. In section 37 (substitute calculations)—
  - (a) in subsection (1)—
    - (i) for “32 to 36 above” substitute “32 and 36 above and Part 4 of the 2008 Regulations”, and
    - (ii) for “those sections” substitute “those provisions”;
  - (b) in subsection (2)(a), for “section 33(1) or 34(2) or (3) above” substitute “Part 4 of the 2008 Regulations”;
  - (c) for subsection (3) substitute—

“(3) In making the substitute calculations, the billing authority must use any amount determined in the previous calculations—

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(1) Section 33(1) was amended by paragraph 5 of Schedule 12 to the Local Government (Wales) Act 1994, S.I. 1994/246, S.I. 1995/234 and in relation to the financial year beginning on 1st April 2008 by S.I. 2008/227.

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- (a) for item P or T in section 33(1) above, and
- (b) as the council tax base for any part of the authority's area.”; and
- (d) in subsection (6), for “32 to 36 above” substitute “32 or 36 above, or Part 4 of the 2008 Regulations”.

#### **Section 52I of the Local Government Finance Act 1992**

6. In section 52I (duty of a designated billing authority)—
- (a) in subsection (1), for “32 to 36 above” substitute “32 and 36 above and Part 4 of the 2008 Regulations”;
  - (b) in subsection (2)(b), for “section 33(1) or 34(2) or (3) above” substitute “Part 4 of the 2008 Regulations”; and
  - (c) for subsection (4) substitute—
    - “(4) In making the substitute calculations, the billing authority must use any amount determined in the previous calculations—
    - (a) for item P or T in section 33(1), and
    - (b) as the council tax base for any part of the authority's area.”.

#### **Section 52T of the Local Government Finance Act 1992**

7. In section 52T (duty of a designated billing authority)—
- (a) in subsections (2) and (3), for each occurrence of “32 to 36 above” substitute “32 and 36 above and Part 4 of the 2008 Regulations”;
  - (b) in subsection (4)(b), for “section 33(1) or 34(2) or (3) above” substitute “Part 4 of the 2008 Regulations”; and
  - (c) for subsection (6), substitute—
    - “(6) In making the substitute calculations, the billing authority must use any amount determined in the previous calculations—
    - (a) for item P or T in section 33(1), and
    - (b) as the council tax base for any part of the authority's area.”.

#### **Section 66 of the Local Government Finance Act 1992**

8. In section 66 (judicial review)—
- (a) in subsection (2)(c)(2), after “above” insert “, or Part 4 of the 2008 Regulations”; and
  - (b) in subsection (2)(d), after “Part” insert “and under Part 4 of the 2008 Regulations”.

#### **Section 67 of the Local Government Finance Act 1992**

9. In section 67 (functions to be discharged only by authority), omit paragraph (b) of subsection (2A)(3).

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(2) Section 66(2)(c) was amended by paragraph 6 of Schedule 1 to the Local Government Act 1999 (c.27).

(3) Section 67(2A) was inserted by section 84 of the Local Government Act 2003 (c.26).

## **Section 69 of the Local Government Finance Act 1992**

10. In section 69 (interpretation), in subsection (1), before the definition of “additional grant” insert—

““the 2008 Regulations” mean the Local Government (Structural Changes) (Finance) Regulations 2008;”.

### *The Local Authorities (Calculation of Council Tax Base) Regulations 1992*

## **Regulation 1 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992**

11. In regulation 1 (citation, commencement and interpretation), in paragraph (3), before the definition of “a relevant percentage” insert—

““predecessor area” has the same meaning as in the Local Government (Structural Changes) (Finance) Regulations 2008;

“principal area” has the same meaning as in the Local Government (Structural Changes) (Finance) Regulations 2008; and”.

## **Regulation 6 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992**

12. In regulation 6 (calculation of billing authority’s council tax base for a part of its area)—

(a) in paragraph (1)—

(i) omit “for the purposes of item TP in section 34(3)”; and

(ii) after “for a part of its area” insert “(including the principal area and any predecessor area other than the principal area)”;

(b) in paragraph 2(d)(ii)(aa), for “amount of item TP in section 34(3)” substitute “tax base for a part of its area”; and

(c) in paragraph 2(d)(ii)(bb), for the words from “relevant” to the end substitute “tax base for the part of its area for the year”.

## **Regulation 7 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992**

13. In regulation 7 (calculation of council tax base for the purposes of a major precepting authority), in paragraph (2)—

(a) for “for the purposes of item TP in section 34(3)” substitute “by the billing authority under that regulation”, and

(b) for the words from “the calculation” to the end substitute “that calculation”.

### *The Local Authorities (Calculation of Council Tax Base) (Supply of Information) Regulations 1992*

## **Regulation 4 of the Local Authorities (Calculation of Council Tax Base) (Supply of Information) Regulations 1992**

14. In regulation 4 (supply of information to local precepting authorities), in paragraph (2)(a), for “for item TP in section 34(3) of the Act” substitute “as its council tax base”.