



Greater London Authority Act 1999

1999 CHAPTER 29

PART III

FINANCIAL PROVISIONS

CHAPTER I

COUNCIL TAX

Calculation of tax payable

88 Calculation of basic amount of tax.

- (1) Section [F¹42B] of the ^{M1}Local Government Finance Act 1992 shall not apply in relation to the Authority and the following provisions of this section shall have effect in relation to the Authority in place of that section.
- [F²(2) In relation to each financial year the Authority shall calculate the basic amount of its council tax by applying the formula—

where—

R is the amount calculated (or last calculated) by the Authority under section 85(8) above as its consolidated council tax requirement for the year;

A is the amount of the special item;

T is the aggregate of the amounts which are calculated by the billing authorities to which the Authority issues precepts (“the billing authorities concerned”) as their council tax bases for the year for their areas and are notified by them to the Authority within the prescribed period.]

F³(3)

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^{F3}(4)

^{F3}(5)

- (6) The Secretary of State shall make regulations containing rules for making for any year the calculations required by item T in subsection (2) above; and the billing authorities concerned shall make the calculations for any year in accordance with the rules for the time being effective (as regards the year) under the regulations.
- (7) Regulations prescribing a period for the purposes of item T in subsection (2) above may provide that, in any case where a billing authority fails to notify its calculation to the precepting authority within that period, that item shall be determined in the prescribed manner by such authority or authorities as may be prescribed.
- (8) The Secretary of State may by regulations do one or both of the following—
- (a) alter the constituents of any calculation to be made under subsection (2) above (whether by adding, deleting or amending items);
 - ^{F4}(b) provide for rules governing the making of any calculation under that subsection (whether by adding provisions to, or deleting or amending provisions of, this section, or by a combination of those methods).]
- (9) Any negative amount given by a calculation under subsection (2) above shall be assumed to be nil for the purposes of this Chapter and Chapter IV of Part I of the ^{M2}Local Government Finance Act 1992.
- (10) In this section special item has the same meaning as it has in section 89 below (see subsection (2) of that section).

Textual Amendments

- F1** Word in s. 88(1) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), ss. 77\(2\), 240\(2\)](#); S.I. 2011/2896, art. 2(g)
- F2** S. 88(2) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), ss. 77\(3\), 240\(2\)](#); S.I. 2011/2896, art. 2(g)
- F3** S. 88(3)-(5) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\), ss. 77\(4\), 240\(2\), Sch. 25 Pt. 13](#); S.I. 2011/2896, art. 2(g)
- F4** S. 88(8)(b) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), ss. 77\(5\), 240\(2\)](#); S.I. 2011/2896, art. 2(g)

Modifications etc. (not altering text)

- C1** S. 88 modified (E.) (1.2.2002) by [S.I. 2002/155, reg. 7](#)
- C2** S. 88 modified (E.) (with application in accordance with reg. 1(2) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2003 \(S.I. 2003/195\)](#), regs. 1(1), 7
- C3** S. 88 modified (E.) (with application in accordance with reg. 1(2) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2004 \(S.I. 2004/243\)](#), regs. 1(1), 7
- C4** S. 88 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2005 \(S.I. 2005/190\)](#), regs. 1(1), 7
- C5** S. 88 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2006 \(S.I. 2006/247\)](#), regs. 1(1), 7

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- C6** S. 88 modified (E.W.) (with application in accordance with reg. 1(2)(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2007 \(S.I. 2007/227\)](#), regs. 1(1)(b), **8**
- C7** S. 88 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2008 \(S.I. 2008/227\)](#), regs. 1(1)(b), **8**
- C8** S. 88 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2009 \(S.I. 2009/206\)](#), regs. 1(1)(b), **8**
- C9** S. 88 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2010 \(S.I. 2010/219\)](#), regs. 1(b), **8**
- C10** S. 88 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2011 \(S.I. 2011/313\)](#), regs. 1(1)(b), **8**

Commencement Information

- II** S. 88 wholly in force at 12.1.2000; by virtue of s. 425(2) the Act comes into force at Royal Assent in regards to any power of a Minister of the Crown to make regulations or an order; s. 88 in force at 12.1.2000 insofar as not already in force by [S.I. 1999/3434](#), art. 2, [Sch. 1](#) Table 1 (subject to transitional provisions in [Sch. 1](#) Table 1)

Marginal Citations

- M1** 1992 c. 14.
M2 1992 c. 14.

89 Additional calculations: special item for part of Greater London.

- (1) Section 45 of the ^{M3}Local Government Finance Act 1992 shall not apply in relation to the Authority, and the following provisions of this section shall have effect in relation to the Authority in place of that section.
- (2) The following provisions of this section apply where for any financial year the item mentioned in [^{F5}section 90(1)] below relates to a part only of Greater London; and in this section—
- special item means that item; and
 - the relevant part, in relation to such an item, means the part of Greater London concerned.
- (3) The Authority shall calculate the basic amount of its council tax for dwellings in any part of its area to which the special item relates by adding to the amount given by the formula in section 88(2) above the amount which, in respect of the special item, is given by the formula in subsection (4) below.
- [^{F6}(4) For dwellings in any part of Greater London to which the special item relates, the amount in respect of the special item is given by the formula—

where—

S2 is the amount of the special item;

TP2 is the aggregate of the amounts which are calculated by the billing authorities to which the Authority has power to issue precepts as respects the special item (“the

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billing authorities concerned”) as their council tax bases for the year for their areas and are notified by them to the Authority within the prescribed period.]

^{F7}(5)

^{F7}(6)

(7) Subsections (6) and (7) of section 88 above, and any regulations made under or by virtue of either of those subsections, shall have effect in relation to the calculation of TP2 in subsection (4) above as they have effect in relation to the calculation of T in subsection (2) of that section.

(8) Any negative amount given by a calculation under this section shall be assumed to be nil for the purposes of this Chapter and Chapter IV of Part I of the ^{M4}Local Government Finance Act 1992.

(9) The Secretary of State may by regulations do one or both of the following—

(a) alter the constituents of any calculation to be made under or by virtue of subsection (3) above (whether by adding, deleting or amending items);

^{F8}(b) provide for rules governing the making of any calculation under or by virtue of that subsection (whether by adding provisions to, or deleting or amending provisions of, this section, or by a combination of those methods).]

Textual Amendments

F5 Words in s. 89(2) substituted (27.5.2000) by S.I. 2000/1435, art. 2, **Sch. Pt. 1 para. 6**

F6 S. 89(4) substituted (3.12.2011) by Localism Act 2011 (c. 20), **ss. 77(7), 240(2)**; S.I. 2011/2896, art. 2(g)

F7 S. 89(5)(6) repealed (3.12.2011) by Localism Act 2011 (c. 20), **ss. 77(8), 240(2), Sch. 25 Pt. 13**; S.I. 2011/2896, art. 2(g)

F8 S. 89(9)(b) substituted (3.12.2011) by Localism Act 2011 (c. 20), **ss. 77(9), 240(2)**; S.I. 2011/2896, art. 2(g)

Modifications etc. (not altering text)

C11 S. 89 modified (E.) (1.2.2002) by S.I. 2002/155, **reg. 8**

C12 S. 89 modified (E.) (5.2.2000) by S.I. 2000/213, **art. 7**

S. 89 modified (2.2.2001 with effect as mentioned in reg. 1(3) of the amending S.I.) by S.I. 2001/216, **reg. 7**

C13 S. 89 modified (E.) (with application in accordance with reg. 1(2) of the amending S.I.) by The Local Authorities (Alteration of Requisite Calculations) (England) Regulations 2003 (S.I. 2003/195), **regs. 1(1), 8**

C14 S. 89 modified (E.) (with application in accordance with reg. 1(2) of the amending S.I.) by The Local Authorities (Alteration of Requisite Calculations) (England) Regulations 2004 (S.I. 2004/243), **regs. 1(1), 8**

C15 S. 89 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by The Local Authorities (Alteration of Requisite Calculations) (England) Regulations 2005 (S.I. 2005/190), **regs. 1(1), 8**

C16 S. 89 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by The Local Authorities (Alteration of Requisite Calculations) (England) Regulations 2006 (S.I. 2006/247), **regs. 1(1), 8**

C17 S. 89 modified (with application in accordance with reg. 1(2)(3) of the amending S.I.) by The Local Authorities (Alteration of Requisite Calculations) (England) Regulations 2007 (S.I. 2007/227), **regs. 1(1)(b), 9**

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- C18** S. 89 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2008 \(S.I. 2008/227\)](#), regs. 1(1)(b), **9**
- C19** S. 89 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2009 \(S.I. 2009/206\)](#), regs. 1(1)(b), **9**
- C20** S. 89 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2010 \(S.I. 2010/219\)](#), regs. 1(b), **9**
- C21** S. 89 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2011 \(S.I. 2011/313\)](#), regs. 1(1)(b), **9**

Commencement Information

- I2** S. 89 wholly in force at 12.1.2000; by virtue of s. 425(2) the Act comes into force in regards to any power of a Minister of the Crown to make regulations or an order; s. 89 in force at 12.1.2000 insofar as not already in force by [S.I. 1999/3434](#), **art. 2** (subject to transitional provisions in Sch. 1 Table 1)

Marginal Citations

- M3** 1992 c. 14.
M4 1992 c. 14.

90 The special item for the purposes of section 89.

- (1) The item referred to in section 89(2) above is the special expense of the [^{F9}Mayor's Office for Policing and Crime].
- (2) For the purposes of subsection (1) above, the special expense of the [^{F10}Mayor's Office for Policing and Crime] is the difference between—
- (a) the aggregate calculated (or last calculated) under subsection (4) of section 85 above in relation to the [^{F10}Mayor's Office for Policing and Crime], and
 - (b) the amount calculated (or last calculated) under subsection (5) of that section in relation to [^{F11}that Office],
- unless the aggregate referred to in paragraph (a) above does not exceed the aggregate referred to in paragraph (b) above, in which case the special expense is nil.
- (3) For the purposes of section 89 above, the special item relates to the part of Greater London which consists of the metropolitan police district.

Textual Amendments

- F9** Words in s. 90(1) substituted (16.1.2012) by [Police Reform and Social Responsibility Act 2011 \(c. 13\)](#), s. 157(1), **Sch. 16 para. 53(2)**; S.I. 2011/3019, art. 3, Sch. 1
- F10** Words in s. 90(2) substituted (16.1.2012) by [Police Reform and Social Responsibility Act 2011 \(c. 13\)](#), s. 157(1), **Sch. 16 para. 53(3)(a)**; S.I. 2011/3019, art. 3, Sch. 1
- F11** Words in s. 90(2)(b) substituted (16.1.2012) by [Police Reform and Social Responsibility Act 2011 \(c. 13\)](#), s. 157(1), **Sch. 16 para. 53(3)(b)**; S.I. 2011/3019, art. 3, Sch. 1

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91 Special items: amendments of section 46 of the 1992 Act.

- (1) Section 46 of the ^{M5}Local Government Finance Act 1992 (special items for the purposes of section 45 of that Act) shall be amended as follows.
- (2) In subsection (2) (special expenses) paragraph (d) (which relates to inner London etc) shall cease to have effect.
- (3) In subsection (3) (areas to which special expenses relate) paragraph (d) (which relates to inner London etc) shall cease to have effect.
- (4) In subsection (4) (interpretation)—
 - (a) the definition of inner London area, and
 - (b) the words from and any reference to the end of the subsection (which relate to parts of Greater London),
 shall cease to have effect.

Marginal Citations

M5 1992 c. 14.

92 Calculation of tax for different valuation bands.

- (1) Section 47 of the ^{M6}Local Government Finance Act 1992 (calculation of tax for different valuation bands) shall be amended as follows.
- (2) After subsection (1) (which contains a formula and definitions of the terms used in the formula) there shall be inserted—

“(1A) Where the precepting authority is the Greater London Authority, subsection (1) above shall have effect with the substitution of the following definition for the definition of A—

“A is the amount calculated (or last calculated) by the Greater London Authority for that year under section 88(2) of the Greater London Authority Act 1999 or, where section 89 of that Act applies, the amount calculated (or last calculated) by it for that year under subsection (3) of that section in relation to that category of dwellings; ”.
- (3) After subsection (2) there shall be inserted—

“(3) Where the precepting authority is the Greater London Authority, subsection (2) above shall have effect with the substitution for the reference to section 45 above of a reference to section 89 of the Greater London Authority Act 1999”.

Commencement Information

I3 S. 92 wholly in force at 12.1.2000; s. 92 not in force at Royal Assent see s. 425(2); s. 92 in force at 12.1.2000 insofar as not already in force by [S.I. 1999/3434](#), [art. 2](#) (subject to transitional provisions in Sch. 1 Table 1)

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Marginal Citations

M6 1992 c. 14.

93 Calculation of amount payable by each billing authority.

(1) Section 48 of the ^{M7}Local Government Finance Act 1992 (calculation of amount payable by each billing authority) shall be amended as follows.

(2) In subsection (1) there shall be added at the end “; and—

- (a) subsection (1A) below applies in relation to a precept issued by the Greater London Authority; and
- (b) subsections (2) to (6) below apply in relation to a precept issued otherwise than by the Greater London Authority.”

(3) After subsection (1) there shall be inserted—

“(1A) Where an amount calculated (or last calculated) for the year under section 88(2) or 89(3) of the Greater London Authority Act 1999 applies to dwellings in the billing authority’s area, the amount payable by that authority shall be calculated by applying the formula—

$$CxT$$

where—

C is the amount so calculated; and

T is the amount which, in relation to the billing authority, is determined for item T in section 33(1) above.”

Commencement Information

I4 S. 93 wholly in force at 12.1.2000; s. 93 not in force at Royal Assent see s. 425(2); s. 93 in force at 12.1.2000 by [S.I. 1999/3434](#), [art. 2](#) (subject to transitional provisions in Sch. 1 Table 1)

Marginal Citations

M7 1992 c. 14.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 334(2A)-(2E) substituted for s. 334(2)-(6) by [2023 c. 55 s. 95\(2\)](#)
- s. 334(9)-(11) inserted by [2023 c. 55 s. 95\(3\)](#)
- s. 337(1A) inserted by [2023 c. 55 s. 96\(1\)\(c\)](#)
- s. 337(2)(ca) inserted by [2023 c. 55 Sch. 6 para. 15](#)
- Sch. 23 para. 1(3A) inserted by [2023 c. 55 s. 244\(2\)](#)
- Sch. 23 para. 3A3B and cross-heading inserted by [2023 c. 55 s. 244\(3\)](#)
- Sch. 23 para. 4(2A)(2B) inserted by [2023 c. 55 s. 244\(4\)](#)
- Sch. 23 para. 4A and cross-heading inserted by [2023 c. 55 s. 244\(6\)](#)