



Greater London Authority Act 1999

1999 CHAPTER 29

PART III

FINANCIAL PROVISIONS

CHAPTER I

COUNCIL TAX

Different categories of dwellings

81 Amounts for different categories of dwellings.

In section 30 of the ^{M1}Local Government Finance Act 1992 (amounts for different categories of dwellings) there shall be added at the end—

“(10) Where the major precepting authority in question is the Greater London Authority, subsections (2)(b) and (4) above shall have effect as if the references to sections 43 to 47 below were references to the appropriate Greater London provisions.

(11) In this section, the appropriate Greater London provisions means—

- (a) sections 85 to 90 of the Greater London Authority Act 1999 and section 47 below; or
- (b) in the case of calculations by way of substitute, sections 85, 86 and 88 to 90 of, and Schedule 7 to, that Act and section 47 below.”

Commencement Information

- II** S. 81 wholly in force at 12.1.2000; s. 81 not in force at Royal Assent see s. 425(2); s. 81 in force at 12.1.2000 by [S.I. 1999/3434](#), [art. 2](#) (subject to transitional provisions in Sch. 1 Table 1)

Changes to legislation: Greater London Authority Act 1999, Chapter I is up to date with all changes known to be in force on or before 27 February 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Marginal Citations

M1 1992 c. 14.

Precepts

82 Authority to be a major precepting authority.

- (1) Section 39 of the ^{M1}Local Government Finance Act 1992 (precepting and precepted authorities) shall be amended as follows.
- (2) In subsection (1) (major precepting authorities) after paragraph (a) there shall be inserted—

“(aa) the Greater London Authority;”.
- (3) Paragraphs (e) and (f) of that subsection (which relate to the London Fire and Civil Defence Authority and the Receiver for the Metropolitan Police District) shall cease to have effect.

Commencement Information

I2 S. 82 partly in force; s. 82 not in force at Royal Assent see s. 425(2); s. 82(1)(2) in force at 12.1.2000 by [S.I. 1999/3434](#), [art. 2](#) (subject to transitional provisions in [Sch. 1](#) Table 1); s. 82(3) in force for certain purposes at 12.1.2000 by [S.I. 1999/3434](#), [art. 2](#); s. 82(3) in force (1.1.2001) in so far as not already in force by [S.I. 2000/3379](#), [art. 2\(a\)](#) (subject to transitional provisions in [art. 3](#))

Marginal Citations

M2 1992 c. 14.

83 Issue of precepts.

In section 40 of the ^{M3}Local Government Finance Act 1992 (issue of precepts by major precepting authorities) there shall be added at the end—

- “(9) Where the precepting authority is the Greater London Authority, this section shall have effect with the following modifications—
- (a) in subsection (2)(a), for the reference to sections 43 to 47 below there shall be substituted a reference to the appropriate Greater London provisions;
 - (b) in subsection (3), for the reference to sections 43 to 47 below there shall be substituted a reference to the appropriate Greater London provisions;
 - (c) in subsection (6), for the reference to item T in section 44(1) below there shall be substituted a reference to item T in section 88(2) of the Greater London Authority Act 1999; and
 - (d) also in subsection (6), for the reference to item TP in section 45(3) below there shall be substituted a reference to item TP2 in section 89(4) of that Act.
- (10) In this section, the appropriate Greater London provisions means—

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- (a) sections 85 to 90 of the Greater London Authority Act 1999 and section 47 below; or
- (b) in the case of calculations by way of substitute, sections 85, 86 and 88 to 90 of, and Schedule 7 to, that Act and section 47 below.”

Commencement Information

I3 S. 83 wholly in force at 12.1.2000; s. 83 not in force at Royal Assent see s. 425(2); s. 83 in force at 12.1.2000 by [S.I. 1999/3434](#), [art. 2](#) (subject to transitional provisions in Sch. 1 Table 1)

Marginal Citations

M3 1992 c. 14.

84 Substituted precepts.

- (1) Section 42 of the ^{M4}Local Government Finance Act 1992 (substitute precepts) shall be amended as follows.
- (2) In subsection (1) (duty to issue substitute precepts on making of substitute calculations under certain provisions specified in paragraph (b)) in paragraph (b), after section 51 below there shall be inserted “ or section 95 of the Greater London Authority Act 1999 ”.

Marginal Citations

M4 1992 c. 14.

Budget requirements

85 Calculation of component and consolidated [^{F1}council tax] requirements.

- (1) Section [^{F2}42A] of the ^{M5}Local Government Finance Act 1992 shall not apply in relation to the Authority, and the following provisions of this section and section 86 below shall have effect in relation to the Authority in place of that section.
- (2) In relation to each financial year, the Authority shall make the calculations required by this section.
- (3) The Authority must, in the case of each constituent body, that is to say—
 - (a) [^{F3}the Assembly,
 - (aa) the Mayor, and]
 - (b) each of the functional bodies,
 calculate the aggregates required by virtue of subsections (4) and (5) below.

[^{F4}(3A) In subsection (3) above—

- (a) the reference to the Assembly is a reference to the Authority as respects the Assembly's functions (see subsection (14)),
- (b) the reference to the Mayor is a reference to the Authority except as respects the Assembly's functions,

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and other references in this Chapter to the Mayor or the Assembly, in their capacity as constituent bodies for the purposes of the budgetary provisions, or to their functions (in that capacity), are to be construed accordingly.]

- (4) The aggregate required by virtue of this subsection in the case of a constituent body is the aggregate of—
- (a) the expenditure the Authority estimates [^{F5}will be incurred by the body] in the year in performing its functions and [^{F6}will be charged] to a revenue account for the year [^{F7}in accordance with proper practices][^{F8}(but, in the case of the Mayor or the Assembly, see also subsections (10) to (13))];
 - (b) such allowance as the Authority estimates will be appropriate for contingencies in relation to [^{F9}amounts to be charged or credited] to a revenue account for the year [^{F10}in accordance with proper practices];
 - (c) the financial reserves which the Authority estimates it will be [^{F11}appropriate to be raised by or in respect of the body] in the year for meeting the body's estimated future expenditure; and
 - (d) such of [^{F12}the financial reserves of, or in respect of, the body] as are sufficient to meet so much of the amount estimated by the Authority to be a [^{F13}revenue account deficit of or in respect of the body] for any earlier financial year as has not already been provided for.
- (5) The aggregate required by virtue of this subsection in the case of a constituent body is the aggregate of—
- [^{F14}(a) the income which the Authority estimates will accrue to or for the body in the year and which will be credited to a revenue account for the year in accordance with proper practices, other than income which the Authority estimates will accrue in respect of any precept issued by it;]
 - (b) the amount of the body's financial reserves which the Authority estimates [^{F15}will be used by or in respect of the body] in order to provide for the items mentioned in paragraphs (a) and (b) of subsection (4) above.
- (6) If, in the case of any constituent body, the aggregate calculated under subsection (4) above exceeds that calculated under subsection (5) above—
- (a) the Authority must calculate the amount equal to the difference; and
 - (b) the amount so calculated shall be the body's component [^{F16}council tax] requirement for the year.
- (7) If, in the case of any constituent body, the aggregate calculated under subsection (4) above does not exceed that calculated under subsection (5) above, the body's component [^{F17}council tax] requirement for the year shall be nil.
- (8) The Authority must also calculate the aggregate of the component [^{F18}council tax] requirements of each of the constituent bodies and that aggregate shall be the Authority's consolidated [^{F18}council tax] requirement for the year.
- [^{F19}(9)]
- [^{F20}(10) Subsections (11) to (13) below have effect for the purposes of the budgetary provisions in their application in relation to the Mayor and the Assembly in their capacity as constituent bodies.
- (11) The expenditure that is to be regarded for the purposes of subsection (4)(a) above as incurred by the Assembly in the performance of its functions includes any expenditure

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by the Authority in the performance of its functions which is incurred in respect of any of the following—

- (a) the Assembly members,
 - (b) the Assembly secretariat (see subsection (14)),
 - (c) goods or services procured solely for the purposes of the Assembly,
 - (d) the London Transport Users' Committee (see section 247 and Schedule 18),
- but does not include any expenditure falling within subsection (12) below.

(12) That expenditure is expenditure by the Authority in respect of any of the following—

- (a) accommodation provided or procured in whole or in part for the conduct of the business of the Assembly or Assembly members,
- (b) goods or services provided or procured for the Authority in general.

(13) The expenditure that is to be regarded for the purposes of subsection (4)(a) above as incurred by the Mayor in the performance of his functions is any expenditure—

- (a) which is incurred by the Authority in the performance of its functions, and
- (b) which does not fall to be regarded for the purposes of subsection (4)(a) above as incurred by the Assembly in the performance of its functions.

(14) In this section—

“the Assembly secretariat” means employees of the Authority who normally work as support staff for the Assembly or Assembly members;

“the Assembly's functions” means—

- (a) such of the functions of the Authority as are exercisable only by the Assembly acting on behalf of the Authority, and
- (b) the Assembly's function of acting jointly with the Mayor in the case of those functions of the Authority which are exercisable only by the Mayor and the Assembly acting jointly on behalf of the Authority;

“the budgetary provisions” means sections 85 to 87 of, and Schedule 6 to, this Act.

(15) All such apportionments as may be necessary for the purpose of calculating the aggregates required by subsections (4) and (5) above in the case of the Mayor and the Assembly are to be made on a just and reasonable basis.]

Textual Amendments

- F1** Words in s. 85 heading substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), **ss. 76(2)**, 240(2); S.I. 2011/2896, **art. 2(g)**
- F2** Word in s. 85(1) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), **ss. 76(3)**, 240(2); S.I. 2011/2896, **art. 2(g)**
- F3** S. 85(3)(a)(aa) substituted (E.W.) for s. 85(3)(a) (E.W.) (with effect in accordance with s. 59(6) of the amending Act) by [Greater London Authority Act 2007 \(c. 24\)](#), **ss. 12(2)**, 59(4); S.I. 2007/3107, **art. 3**
- F4** S. 85(3A) inserted (E.W.) (with effect in accordance with s. 59(6) of the amending Act) by [Greater London Authority Act 2007 \(c. 24\)](#), **ss. 12(3)**, 59(4); S.I. 2007/3107, **art. 3**
- F5** Words in s. 85(4)(a) substituted (E.W.) (with effect in accordance with s. 59(6) of the amending Act) by [Greater London Authority Act 2007 \(c. 24\)](#), **ss. 12(4)(a)**, 59(4); S.I. 2007/3107, **art. 3**
- F6** Words in s. 85(4)(a) substituted (E.W.) (with effect in accordance with s. 59(6) of the amending Act) by [Greater London Authority Act 2007 \(c. 24\)](#), **ss. 12(4)(b)**, 59(4); S.I. 2007/3107, **art. 3**
- F7** Words in s. 85(4)(a) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), **ss. 76(4)(a)**, 240(2); S.I. 2011/2896, **art. 2(g)**

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- F8** Words in s. 85(4)(a) inserted (E.W.) (with effect in accordance with s. 59(6) of the amending Act) by [Greater London Authority Act 2007 \(c. 24\), ss. 12\(4\)\(c\), 59\(4\); S.I. 2007/3107, art. 3](#)
- F9** Words in s. 85(4)(b) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), ss. 76\(4\)\(b\)\(i\), 240\(2\); S.I. 2011/2896, art. 2\(g\)](#)
- F10** Words in s. 85(4)(b) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\), ss. 76\(4\)\(b\)\(ii\), 240\(2\); S.I. 2011/2896, art. 2\(g\)](#)
- F11** Words in s. 85(4)(c) substituted (E.W.) (with effect in accordance with s. 59(6) of the amending Act) by [Greater London Authority Act 2007 \(c. 24\), ss. 12\(5\), 59\(4\); S.I. 2007/3107, art. 3](#)
- F12** Words in s. 85(4)(d) substituted (E.W.) (with effect in accordance with s. 59(6) of the amending Act) by [Greater London Authority Act 2007 \(c. 24\), ss. 12\(6\)\(a\), 59\(4\); S.I. 2007/3107, art. 3](#)
- F13** Words in s. 85(4)(d) substituted (E.W.) (with effect in accordance with s. 59(6) of the amending Act) by [Greater London Authority Act 2007 \(c. 24\), ss. 12\(6\)\(b\), 59\(4\); S.I. 2007/3107, art. 3](#)
- F14** S. 85(5)(a) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), ss. 76\(5\), 240\(2\); S.I. 2011/2896, art. 2\(g\)](#)
- F15** Words in s. 85(5)(b) substituted (E.W.) (with effect in accordance with s. 59(6) of the amending Act) by [Greater London Authority Act 2007 \(c. 24\), ss. 12\(8\), 59\(4\); S.I. 2007/3107, art. 3](#)
- F16** Words in s. 85(6)(b) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), ss. 76\(6\), 240\(2\); S.I. 2011/2896, art. 2\(g\)](#)
- F17** Words in s. 85(7) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), ss. 76\(7\), 240\(2\); S.I. 2011/2896, art. 2\(g\)](#)
- F18** Words in s. 85(8) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), ss. 76\(8\), 240\(2\); S.I. 2011/2896, art. 2\(g\)](#)
- F19** S. 85(9) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\), ss. 76\(9\), 240\(2\), Sch. 25 Pt. 13; S.I. 2011/2896, art. 2\(g\)](#)
- F20** S. 85(10)-(15) inserted (E.W.) (with effect in accordance with s. 59(6) of the amending Act) by [Greater London Authority Act 2007 \(c. 24\), ss. 12\(10\), 59\(4\); S.I. 2007/3107, art. 3](#)

Modifications etc. (not altering text)

- C1** S. 85 modified (E.) (5.2.2000) by [S.I. 2000/213, art. 6](#)
S. 85 modified (2.2.2001 with effect as mentioned in reg. 1(3) of the amending S.I.) by [S.I. 2001/216, reg. 6](#)
- C2** S. 85 modified (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\(1\), 6](#)
- C3** S. 85 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\(1\)\(b\), 7](#)
- C4** S. 85 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\(1\)\(b\), 7](#)
- C5** S. 85 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\(1\)\(b\), 7](#)
- C6** S. 85 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\(b\), 7](#)
- C7** S. 85 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\(1\)\(b\), 7](#)

Commencement Information

- I4** S. 85 wholly in force at 12.1.2000; s. 85 not in force at Royal Assent see s. 425(2); s. 85 in force at 12.1.2000 by [S.I. 1999/3434, art. 2](#) (subject to transitional provisions in Sch. 1 Table 1)

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M5 1992 c. 14.

86 Provisions supplemental to section 85.

- (1) An amount must not be brought into account under subsection (4) or (5) of section 85 above in the application of the subsection in relation to [^{F21}the Mayor or the Assembly] as a constituent body if the amount (or an amount which represents it) falls to be brought into account under the same subsection in its application in relation to [^{F22}the other of them or] a functional body.
- [^{F23}(1A) In making any calculation under subsection (4) of section 85 above the Authority shall ignore payments which must be met from a trust fund.
- (1B) In estimating under subsection (4)(a) of section 85 above—
- (a) in the case of any functional body, the Authority shall take into account the amount of any expenditure which it estimates will be incurred in the year in respect of the body under section 43(1) of the Local Government Act 2003 or in paying any BID levy for which the body is liable, and
 - (b) in the case of the Mayor, the Authority shall take into account the amount of any expenditure which it estimates will be incurred in the year in respect of the Authority under section 43(1) of the Local Government Act 2003 or in paying any BID levy for which the Authority is liable.]
- [^{F24}(1C) In estimating under subsection (4)(a) of section 85 above—
- (a) in the case of the Mayor, the Authority shall take into account the amount of any expenditure which it estimates will be incurred in the year by the Authority in making any repayments of grants or other sums paid to the Authority by the Secretary of State, and
 - (b) in the case of a functional body, the Authority shall take into account the amount of any expenditure which it estimates will be incurred in the year in making by or in respect of the body any repayments of grants or other sums paid to or for the body by the Secretary of State.]
- (2) In estimating under subsection (4)(a) of section 85 above in the case of any constituent body other than the [^{F25}Mayor's Office for Policing and Crime], the Authority shall take into account the amount of any levy issued to the body for the year, but (except as provided by regulations under section 74 of the ^{M6}Local Government Finance Act 1988) shall not anticipate a levy not issued.
- [^{F26}(2A) For the purposes of subsection (2) above, any levy issued to the Authority shall be treated as a levy issued to the Mayor.]
- [^{F27}(2B) In estimating under subsection (4)(a) of section 85 above in the case of the Mayor, the Authority shall take into account the amount of any expenditure which the Authority estimates it will incur in the year in pursuance of regulations under section 99(3) of the Local Government Finance Act 1988.]
- ^{F28}(3)
- (4) For the purposes of subsection (4)(c) of section 85 above a body's estimated future expenditure is—

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- (a) that which the Authority estimates [^{F29}will be incurred by] in the financial year following the year in question, [^{F30}will be charged] to a revenue account for the year and [^{F31}will have to be defrayed] in the year before the following sums are sufficiently available, namely, sums—
 - (i) which will be [^{F32}payable to or for it] for the year; and
 - (ii) in respect of which amounts will be credited to a revenue account for the year; and
- (b) that which the Authority estimates [^{F33}will be incurred by] in the financial year referred to in paragraph (a) above or any subsequent financial year in performing its functions and which will be charged to a revenue account for that or any other year.

^{F34}(4A) In making any calculation under subsection (5) of section 85 above, the Authority must ignore payments which must be made into a trust fund.

(4B) In estimating under subsection (5)(a) of section 85 above in the case of the Mayor, the Authority shall take into account—

- (a) the amounts which the Authority estimates will be paid to it in the year by billing authorities in accordance with regulations under section 99(3) of the Local Government Finance Act 1988, ^{F35}...

^{F35}(b)

^{F36}(4C)

(4D) In estimating under subsection (5)(a) of section 85 above in the case of the Mayor's Office for Policing and Crime, the Authority must use such amounts as may be prescribed by the Secretary of State as the sums that are payable to the Mayor's Office for Policing and Crime in respect of the following items—

- (a) [^{F37}locally retained] non-domestic rates,
- (b) revenue support grant, [^{F38}and]
- (c) general GLA grant, ^{F39}...

^{F39}(d)

[In subsection (4D) above “locally retained non-domestic rates” means the sums ^{F40}(4DA) received by the Authority under, or under regulations under, Schedule 7B to the Local Government Finance Act 1988, or under regulations under section 99(3) of that Act in connection with the operation of that Schedule.]

(4E) In subsection (4D) above, “prescribed” means specified in, or determined in accordance with, either—

- (a) the appropriate report or determination, or
- (b) regulations made by the Secretary of State,

as the Secretary of State may determine in the case of any particular item and any particular financial year or years.

(4F) In subsection (4E) above, “the appropriate report or determination” means—

- (a) in the case of an item specified in paragraph (a) or (b) of subsection (4D) above, the local government finance report for the financial year in question, [^{F41}and]
- (b) in the case of the item specified in paragraph (c) of that subsection, the determination under section 100 below for the financial year in question, ^{F42}...

^{F42}(c)]

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- (5) 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 (4) or (5) of section 85 above (whether by adding, deleting or amending items);
 - (b) alter the rules governing the making of any calculation under subsection ^{F43}(4F) or (5) of section 85 above (whether by deleting or amending subsections (2) to (4) above, or any of them, or by adding other provisions, or by a combination of those methods).

^{F44}(6)

Textual Amendments

- F21** Words in s. 86(1) substituted (E.W.) (with effect in accordance with s. 59(6) of the amending Act) by [Greater London Authority Act 2007 \(c. 24\), ss. 12\(12\)\(a\), 59\(4\); S.I. 2007/3107, art. 3](#)
- F22** Words in s. 86(1) inserted (E.W.) (with effect in accordance with s. 59(6) of the amending Act) by [Greater London Authority Act 2007 \(c. 24\), ss. 12\(12\)\(b\), 59\(4\); S.I. 2007/3107, art. 3](#)
- F23** S. 86(1A)(1B) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\), ss. 76\(11\), 240\(2\); S.I. 2011/2896, art. 2\(g\)](#)
- F24** S. 86(1C) inserted (with effect in accordance with art. 1(2)(3) of the amending S.I.) by [The Localism Act 2011 \(Consequential Amendments\) Order 2014 \(S.I. 2014/389\), art. 5\(2\)](#)
- F25** Words in s. 86(2) substituted (16.1.2012) by [Police Reform and Social Responsibility Act 2011 \(c. 13\), s. 157\(1\), Sch. 16 para. 52; S.I. 2011/3019, art. 3, Sch. 1](#)
- F26** S. 86(2A) inserted (E.W.) (with effect in accordance with s. 59(6) of the amending Act) by [Greater London Authority Act 2007 \(c. 24\), ss. 12\(13\), 59\(4\); S.I. 2007/3107, art. 3](#)
- F27** S. 86(2B) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\), ss. 76\(12\), 240\(2\); S.I. 2011/2896, art. 2\(g\)](#)
- F28** S. 86(3) repealed (1.8.2001) by [2001 c. 16, s. 137, Sch. 7 Pt. 5\(1\); S.I. 2001/2223, art. 3\(j\)\(i\)\(iii\)](#)
- F29** Words in s. 86(4)(a) substituted (E.W.) (with effect in accordance with s. 59(6) of the amending Act) by [Greater London Authority Act 2007 \(c. 24\), ss. 12\(14\)\(a\), 59\(4\); S.I. 2007/3107, art. 3](#)
- F30** Words in s. 86(4)(a) substituted (E.W.) (with effect in accordance with s. 59(6) of the amending Act) by [Greater London Authority Act 2007 \(c. 24\), ss. 12\(14\)\(b\), 59\(4\); S.I. 2007/3107, art. 3](#)
- F31** Words in s. 86(4)(a) substituted (E.W.) (with effect in accordance with s. 59(6) of the amending Act) by [Greater London Authority Act 2007 \(c. 24\), ss. 12\(14\)\(c\), 59\(4\); S.I. 2007/3107, art. 3](#)
- F32** Words in s. 86(4)(a)(i) substituted (E.W.) (with effect in accordance with s. 59(6) of the amending Act) by [Greater London Authority Act 2007 \(c. 24\), ss. 12\(14\)\(d\), 59\(4\); S.I. 2007/3107, art. 3](#)
- F33** Words in s. 86(4)(b) substituted (E.W.) (with effect in accordance with s. 59(6) of the amending Act) by [Greater London Authority Act 2007 \(c. 24\), ss. 12\(14\)\(d\), 59\(4\); S.I. 2007/3107, art. 3](#)
- F34** S. 86(4A)-(4F) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\), ss. 76\(13\), 240\(2\); S.I. 2011/2896, art. 2\(g\) \(with art. 3\(3\)\)](#)
- F35** S. 86(4B)(b) and word omitted (with effect in accordance with art. 1(2)(3) of the amending S.I.) by virtue of [The Localism Act 2011 \(Consequential Amendments\) Order 2014 \(S.I. 2014/389\), art. 5\(3\)](#)
- F36** S. 86(4C) omitted (with effect in accordance with art. 1(2)(3) of the amending S.I.) by virtue of [The Localism Act 2011 \(Consequential Amendments\) Order 2014 \(S.I. 2014/389\), art. 5\(4\)](#)
- F37** Words in s. 86(4D)(a) substituted (27.3.2013) by [The Local Government Finance Act 2012 \(Consequential Amendments\) Order 2013 \(S.I. 2013/733\), arts. 1, 3\(2\)\(a\)](#)
- F38** Word in s. 86(4D)(b) inserted (E.W.) (with effect in accordance with s. 3(13) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), s. 3\(10\)\(a\)\(i\)](#)
- F39** S. 86(4D)(d) and word omitted (E.W.) (with effect in accordance with s. 3(13) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\), s. 3\(10\)\(a\)\(ii\)](#)
- F40** S. 86(4DA) inserted (27.3.2013) by [The Local Government Finance Act 2012 \(Consequential Amendments\) Order 2013 \(S.I. 2013/733\), arts. 1, 3\(2\)\(b\)](#)

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- F41** Word in s. 86(4F)(a) inserted (E.W.) (with effect in accordance with s. 3(13) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), s. 3\(10\)\(b\)\(i\)](#)
- F42** S. 86(4F)(c) and word omitted (E.W.) (with effect in accordance with s. 3(13) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\), s. 3\(10\)\(b\)\(ii\)](#)
- F43** Word in s. 86(5)(b) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), ss. 76\(14\), 240\(2\); S.I. 2011/2896, art. 2\(g\)](#)
- F44** S. 86(6) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\), ss. 76\(15\), 240\(2\), Sch. 25 Pt. 13; S.I. 2011/2896, art. 2\(g\)](#)

Commencement Information

- I5** S. 86 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. 86 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

- M6** [1988 c. 41.](#)

87 Procedure for determining the [^{F45}council tax] requirements.

Schedule 6 to this Act (which contains procedural requirements for determining the component [^{F45}council tax] requirements and the consolidated [^{F45}council tax] requirement) shall have effect.

Textual Amendments

- F45** Words in s. 87 substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 35; S.I. 2011/2896, art. 2\(i\)](#)

Calculation of tax payable

88 Calculation of basic amount of tax.

- (1) Section [^{F46}42B] of the ^{M7}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.
- [^{F47}(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.]

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F48(3)

F48(4)

F48(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);
 - [^{F49}(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 ^{M8}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

- F46** 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\(g\)](#)
- F47** S. 88(2) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), **ss. 77(3)**, 240(2); S.I. 2011/2896, [art. 2\(g\)](#)
- F48** 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\(g\)](#)
- F49** 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)

- C8** S. 88 modified (E.) (1.2.2002) by [S.I. 2002/155](#), **reg. 7**
- C9** 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**
- C10** 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**
- C11** 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**

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- C12** 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
- C13** 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
- C14** 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
- C15** 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
- C16** 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
- C17** 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

- I6** 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

- M7** [1992 c. 14.](#)
- M8** [1992 c. 14.](#)

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

- (1) Section 45 of the ^{M9}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 [^{F50}section 90(1)] below relates to a part only of Greater London; and in this section—
 - (a) special item means that item; and
 - (b) 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.
- [^{F51}(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—

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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 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.]

^{F52}(5)

^{F52}(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 ^{M10}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);

[^{F53}(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

F50 Words in s. 89(2) substituted (27.5.2000) by [S.I. 2000/1435](#), art. 2, **Sch. Pt. 1 para. 6**

F51 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)

F52 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)

F53 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)

C18 S. 89 modified (E.) (1.2.2002) by [S.I. 2002/155](#), **reg. 8**

C19 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**

C20 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**

C21 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**

C22 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**

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- C23** 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**
- C24** 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**
- C25** 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**
- C26** 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**
- C27** 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**
- C28** 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

- I7** 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

- M9** [1992 c. 14](#).
M10 [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 [^{F54}Mayor's Office for Policing and Crime].
- (2) For the purposes of subsection (1) above, the special expense of the [^{F55}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 [^{F55}Mayor's Office for Policing and Crime], and
 - (b) the amount calculated (or last calculated) under subsection (5) of that section in relation to [^{F56}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

- F54** 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
- F55** 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

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F56 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

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

- (1) Section 46 of the ^{M11}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

M11 1992 c. 14.

92 Calculation of tax for different valuation bands.

- (1) Section 47 of the ^{M12}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”.

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Commencement Information	
I8	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)
Marginal Citations	
M12	1992 c. 14.

93 Calculation of amount payable by each billing authority.

- (1) Section 48 of the ^{M13}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	
I9	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	
M13	1992 c. 14.

Substitute calculations etc.

94 Substitute calculations under section 49 of the 1992 Act.

- (1) Section 49 of the ^{M14}Local Government Finance Act 1992 (substitute calculations) shall be amended as follows.

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(2) For subsection (1) (power to make substitute calculations) there shall be substituted—

“(1) A major precepting authority which has made calculations in relation to a financial year in accordance with—

- (a) sections 43 to 48 above (originally or by way of substitute),
- (b) sections 85 to 90 of the Greater London Authority Act 1999 and sections 47 and 48 above, or
- (c) sections 85, 86 and 88 to 90 of, and Schedule 7 to, that Act and sections 47 and 48 above (by way of substitute),

may make calculations in substitution in relation to the year in accordance with the relevant provisions.

(1A) For the purposes of subsection (1) above, the relevant provisions are—

- (a) in a case falling within paragraph (a), the provisions specified in that paragraph; and
- (b) in a case falling within paragraph (b) or (c), the provisions specified in paragraph (c).”

(3) In subsection (2) (cases where substitute calculations do not have effect)—

- (a) at the beginning of paragraph (a) there shall be inserted “ in the case of a major precepting authority other than the Greater London Authority, ”; and
- (b) after paragraph (a) there shall be inserted—

“(aa) in a case where the major precepting authority is the Greater London Authority—

- (i) the amount of any component budget requirement calculated under subsections (4) to (7) of section 85 of the Greater London Authority Act 1999,
- (ii) the amount calculated under subsection (8) of that section, or
- (iii) any amount calculated under section 88(2) or 89(3) of that Act as the basic amount of council tax applicable to any dwelling,

would exceed that so calculated in the previous calculations; or”.

- (c) in paragraph (b), after fails to comply with subsection (3) there shall be inserted “ or (3A) ”.

(4) After subsection (3) (requirement to use previous values of T and TP) there shall be inserted—

“(3A) In making substitute calculations under section 88(2) or 89(3) of the Greater London Authority Act 1999, the authority must use any amount determined in the previous calculations for item P1 or T in section 88(2) of that Act or for item P2 or item TP2 in section 89(4) of that Act.”

^{F57}(5)

(6) After subsection (5) (cases where previous calculations quashed for non-compliance with sections 43 to 48) there shall be inserted—

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- “(6) Subsections (2) and (3A) above shall not apply if the previous calculations have been quashed because of a failure to comply with the appropriate Greater London provisions in making the calculations.
- (7) For the purposes of subsection (6) above, the appropriate Greater London provisions means—
- (a) in the case of calculations required to be made in accordance with sections 85 to 90 of the Greater London Authority Act 1999 and sections 47 and 48 above, those provisions; and
 - (b) in the case of calculations required to be made in accordance with sections 85, 86 and 88 to 90 of, and Schedule 7 to, that Act and sections 47 and 48 above, those provisions.
- (8) Where the major precepting authority is the Greater London Authority, any substitute calculations under this section shall be made in accordance with Schedule 7 to the Greater London Authority Act 1999.”

Textual Amendments

F57 S. 94(5) repealed (15.1.2012) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 25 Pt. 13**; [S.I. 2012/57](#), art. 4(1)(ee)(iii)

Commencement Information

I10 S. 94 wholly in force at 3.7.2000; s. 94 not in force at Royal Assent see s. 425(2); s. 94 in force at 3.7.2000 by [S.I. 1999/3434](#), **art. 4** (subject to transitional provisions in Sch. 1 Table 2)

Marginal Citations

M14 [1992 c. 14](#).

95 Minimum budget for [^{F58}Mayor's Office for Policing and Crime].

- (1) This section applies where the Authority—
- (a) has made calculations in relation to a financial year in accordance with sections 85 to 90 above and sections 47 and 48 of the ^{M15}Local Government Finance Act 1992, or
 - (b) has made substitute calculations in relation to a financial year in accordance with sections 85, 86 and 88 to 90 above and Schedule 7 to this Act and sections 47 and 48 of that Act,

but it appears to the Secretary of State that the [^{F59}Mayor's Office for Policing and Crime], in order to restore or maintain an efficient and effective police force for its area, requires a greater component [^{F60}council tax] requirement than that previously calculated under section 85 above.

- (2) Where this section applies, the Secretary of State may direct the Authority that there must be a component [^{F61}council tax] requirement for the [^{F62}Mayor's Office for Policing and Crime] for the year which is not less than such amount as may be specified in the direction.

[^{F63}(2A) But the Secretary of State may not give a direction to the Authority under subsection (2) unless the Secretary of State is satisfied that it is necessary to give the

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direction in order to prevent the safety of people in the metropolitan police district from being put at risk.]

- (3) The amount specified in a direction under subsection (2) above shall be that which the Secretary of State considers the minimum necessary in order for the [^{F64}Mayor's Office for Policing and Crime] to restore or maintain an efficient and effective police force for its area.

[^{F65}(3A) The power exercisable by virtue of subsection (2) above, and any direction given under that power, are subject to any limitation imposed under Chapter 4ZA of Part 1 of the Local Government Finance Act 1992 (council tax referendums).]

- (4) Where a direction is given under this section, the Authority shall make calculations in substitution in relation to that year under subsections (4) to (7) of section 85 above in relation to—

- (a) the [^{F66}Mayor's Office for Policing and Crime] alone; or
- (b) the [^{F66}Mayor's Office for Policing and Crime] and one or more other constituent bodies.

- (5) If the result of the substitute calculations is such that—

- (a) there is an increase in the Authority's consolidated [^{F67}council tax] requirement for the year, or
- (b) there is no such increase, but the results of calculations in substitution made in accordance with sections 85, 86 and 88 to 90 above and Schedule 7 to this Act and sections 47 and 48 of the ^{M16}Local Government Finance Act 1992 would be different from the last relevant calculations in relation to the year,

the Authority shall make calculations in substitution in relation to the year in accordance with those provisions.

- (6) In subsection (5) above, the last relevant calculations means the last calculations made by the Authority in relation to the year in accordance with—

- (a) sections 85 to 90 above and sections 47 and 48 of the ^{M17}Local Government Finance Act 1992, or
- (b) sections 85, 86 and 88 to 90 above and Schedule 7 to this Act and sections 47 and 48 of that Act.

- (7) None of the substitute calculations shall have any effect if—

- (a) the amount calculated under section 85(6) or (7) above for the [^{F68}Mayor's Office for Policing and Crime] is not in compliance with the direction; or
- (b) there is an increase in the Authority's consolidated [^{F69}council tax] requirement for the year (as last calculated) which exceeds the minimum increase required to be made to the component [^{F69}council tax] requirement for the [^{F68}Mayor's Office for Policing and Crime] (as last calculated for the year) to comply with the direction under subsection (2) above; or
- (c) in making substitute calculations under section 88(2) or 89(3) above, the Authority fails to comply with subsection (8) below.

- (8) In making substitute calculations under section 88(2) or 89(3) above, the Authority must use any amount determined in the previous calculations for item ^{F70}... T in section 88(2) above or for ^{F70}... item TP2 in section 89(4) above.

^{F71}(9)

^{F71}(10)

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^{F71}(11)

(12) Subsections (7)(c) and (8) above shall not apply if the previous calculations have been quashed because of a failure to comply with the appropriate Greater London provisions in making the calculations.

(13) For the purposes of subsection (12) above, the appropriate Greater London provisions means—

- (a) in the case of calculations required to be made in accordance with sections 85 to 90 above and sections 47 and 48 of the ^{M18}Local Government Finance Act 1992, those provisions; and
- (b) in the case of calculations required to be made in accordance with sections 85, 86 and 88 to 90 above and Schedule 7 to this Act and sections 47 and 48 of that Act, those provisions.

(14) Any substitute calculations under this section shall be made in accordance with Schedule 7 to this Act.

Textual Amendments

- F58** Words in s. 95 title substituted (16.1.2012) by [Police Reform and Social Responsibility Act 2011 \(c. 13\), ss. 23\(3\), 157\(1\); S.I. 2011/3019, art. 3, Sch. 1](#)
- F59** Words in s. 95(1) substituted (16.1.2012) by [Police Reform and Social Responsibility Act 2011 \(c. 13\), ss. 23\(4\), 157\(1\); S.I. 2011/3019, art. 3, Sch. 1](#)
- F60** Words in s. 95(1) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 36\(2\)\(a\); S.I. 2011/2896, art. 2\(i\)](#)
- F61** Words in s. 95(2) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 36\(2\)\(b\); S.I. 2011/2896, art. 2\(i\)](#)
- F62** Words in s. 95(2) substituted (16.1.2012) by [Police Reform and Social Responsibility Act 2011 \(c. 13\), ss. 23\(5\), 157\(1\); S.I. 2011/3019, art. 3, Sch. 1](#)
- F63** S. 95(2A) inserted (16.1.2012) by [Police Reform and Social Responsibility Act 2011 \(c. 13\), ss. 23\(6\), 157\(1\); S.I. 2011/3019, art. 3, Sch. 1](#)
- F64** Words in s. 95(3) substituted (16.1.2012) by [Police Reform and Social Responsibility Act 2011 \(c. 13\), ss. 23\(7\), 157\(1\); S.I. 2011/3019, art. 3, Sch. 1](#)
- F65** S. 95(3A) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 35; S.I. 2011/2896, art. 2\(i\)](#)
- F66** Words in s. 95(4) substituted (16.1.2012) by [Police Reform and Social Responsibility Act 2011 \(c. 13\), ss. 23\(7\), 157\(1\); S.I. 2011/3019, art. 3, Sch. 1](#)
- F67** Words in s. 95(5)(a) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 36\(2\)\(c\); S.I. 2011/2896, art. 2\(i\)](#)
- F68** Words in s. 95(7) substituted (16.1.2012) by [Police Reform and Social Responsibility Act 2011 \(c. 13\), ss. 23\(7\), 157\(1\); S.I. 2011/3019, art. 3, Sch. 1](#)
- F69** Words in s. 95(7)(b) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 36\(2\)\(d\); S.I. 2011/2896, art. 2\(i\)](#)
- F70** Words in s. 95(8) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 36\(3\), Sch. 25 Pt. 13; S.I. 2011/2896, art. 2\(i\)](#)
- F71** S. 95(9)-(11) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 36\(4\), Sch. 25 Pt. 13; S.I. 2011/2896, art. 2\(i\)](#)

Modifications etc. (not altering text)

- C29** S. 95 modified (3.7.2000) by [1996 c. 16, s. 96B\(6\)](#) (as inserted (3.7.2000) by [1999 c. 29, s. 325, Sch. 27 para. 104](#) (with [Sch. 12 para. 9\(1\)](#))); [S.I. 2000/1648, art. 2, Sch.](#)

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Marginal Citations

- M15** 1992 c. 14.
M16 1992 c. 14.
M17 1992 c. 14.
M18 1992 c. 14.

96 Provisions supplemental to section 95.

- (1) The Authority must—
- (a) make the substitute calculations required by section 95 above, and
 - (b) where applicable, issue any precepts in substitution required in consequence under section 42 of the ^{M19}Local Government Finance Act 1992, before the end of the period of 35 days beginning with the day on which it receives the direction under section 95 above.
- (2) If the Authority fails to comply with the requirements mentioned in paragraph (a) or (b) of subsection (1) above within the period mentioned in that subsection, any authority to which it has power to issue a precept shall have no power during the period of restriction to pay anything in respect of a precept issued by the Authority for the year.
- (3) For the purposes of subsection (2) above, the period of restriction is the period which—
- (a) begins at the end of the period mentioned in subsection (1) above; and
 - (b) ends at the time (if any) when the Authority complies with the requirements mentioned in paragraphs (a) and (b) of subsection (1) above.
- (4) The following provisions of this section apply in relation to substitute calculations other than those made pursuant to section 95 above.
- (5) Subject to variation or revocation, a direction under section 95 above shall have effect in relation to any substitute calculations made under any enactment by the Authority—
- (a) in accordance with sections 85, 86 and 88 to 90 above and Schedule 7 to this Act and sections 47 and 48 of the ^{M20}Local Government Finance Act 1992;
 - (b) in relation to the year to which the direction relates; and
 - (c) at any time after the giving of the direction.
- (6) Where a direction under section 95 above has effect in relation to any substitute calculations by virtue of subsection (5) above, none of the calculations shall have any effect if the amount calculated under section 85(6) above for the [^{F72}Mayor's Office for Policing and Crime] is not in compliance with the direction.
- [^{F73}(7) Subsections (5) and (6) above are subject to section 95(3A) (which provides that directions under that section are subject to the limitations imposed by the provisions about council tax referendums in Chapter 4ZA of Part 1 of the Local Government Finance Act 1992).]

Textual Amendments

- F72** Words in s. 96(6) substituted (16.1.2012) by [Police Reform and Social Responsibility Act 2011 \(c. 13\)](#), ss. 23(8), 157(1); S.I. 2011/3019, art. 3, Sch. 1
- F73** S. 96(7) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 6 para. 36](#); S.I. 2011/2896, art. 2(i)

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Marginal Citations

M19 1992 c. 14.

M20 1992 c. 14.

97 Emergencies and disasters.

(1) Where—

- (a) the Authority has made calculations in accordance with subsections (4) to (7) of section 85 above (whether originally or by way of substitute), and
- (b) the Mayor is of the opinion that, because of an emergency or disaster involving destruction of or danger to life or property, it is appropriate to recalculate any component [^{F74}council tax] requirements,

the Authority may make calculations in substitution in relation to the year in accordance with those subsections.

(2) None of the substitute calculations shall have any effect if they involve—

- (a) any change in the sums paid or to be paid to any of the functional bodies otherwise than out of the aggregate specified in subsection (2) of section 102 below; or
- (b) any change in the Authority's consolidated [^{F75}council tax] requirement for the year.

(3) Any substitute calculations under this section shall be made in accordance with Schedule 7 to this Act.

Textual Amendments

F74 Words in s. 97(1)(b) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 7 para. 37\(a\)](#); [S.I. 2011/2896](#), art. 2(i)

F75 Words in s. 97(2)(b) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 7 para. 37\(b\)](#); [S.I. 2011/2896](#), art. 2(i)

Commencement Information

I11 S. 97 wholly in force at 3.7.2000; s. 97 not in force at Royal Assent see s. 425(2); s. 97(1)(2) in force at 12.1.2000 by [S.I. 1999/3434](#), [art. 2](#) (subject to transitional provisions in [Sch. 1 Tables 1, 2](#)); s. 97(3) in force at 3.7.2000 by [S.I. 1999/3434](#), [art. 4](#)

98 Procedure for making substitute calculations.

Schedule 7 to this Act (which contains procedural requirements for the making of substitute calculations by the Authority) shall have effect.

Supplementary

99 Interpretation of Chapter I.

In this Part—

[^{F76}BID levy” has the same meaning as in Part 4 of the Local Government Act 2003;]

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[^{F77}“budgetary provisions” has the meaning given in section 85(14) above;]
component [^{F78}council tax] requirement has the meaning given in section 85(6) above;
consolidated [^{F78}council tax] requirement has the meaning given in section 85(8) above;
constituent body has the meaning given in section 85(3) above;
local government finance report means such a report under [^{F79}paragraph 5(1) of Schedule 7B to] the ^{M21}Local Government Finance Act 1988;

^{F80}
...
^{F80}
...

Textual Amendments

- F76** Words in s. 99 inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 7 para. 38(a)**; [S.I. 2011/2896](#), art. 2(i)
- F77** Words in s. 99 inserted (E.W.) (with effect in accordance with s. 59(6) of the amending Act) by [Greater London Authority Act 2007 \(c. 24\)](#), **ss. 12(15)**, 59(4); [S.I. 2007/3107](#), art. 3
- F78** Words in s. 99 substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 7 para. 38(b)**; [S.I. 2011/2896](#), art. 2(i)
- F79** Words in s. 99 substituted (27.3.2013) by [The Local Government Finance Act 2012 \(Consequential Amendments\) Order 2013 \(S.I. 2013/733\)](#), arts. 1, **3(3)**
- F80** Words in s. 99 repealed (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 7 para. 38(c)**, **Sch. 25 Pt. 13**; [S.I. 2011/2896](#), art. 2(i)

Modifications etc. (not altering text)

- C30** S. 99 modified (E.) (1.2.2002) by [S.I. 2002/155](#), **reg. 9**
- C31** S. 99 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), **9**
- C32** S. 99 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), **9**
- C33** S. 99 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), **9**
- C34** S. 99 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), **9**
- C35** S. 99 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), **10**
- C36** S. 99 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), **10**
- C37** S. 99 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), **10**
- C38** S. 99 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), **10**

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C39	S. 99 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), 10
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Marginal Citations	
M21	1988 c. 41.

Changes to legislation:

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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\(6\)](#)