



Greater London Authority Act 1999

1999 CHAPTER 29

PART III

FINANCIAL PROVISIONS

CHAPTER I

COUNCIL TAX

Budget requirements

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 [^{F1}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 [^{F2}the other of them or] a functional body.

[^{F3}(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.]

[^{F4}(1C) In estimating under subsection (4)(a) of section 85 above—

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- (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 [F5Mayor'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 M1Local Government Finance Act 1988) shall not anticipate a levy not issued.

[F6(2A) For the purposes of subsection (2) above, any levy issued to the Authority shall be treated as a levy issued to the Mayor.]

[F7(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.]

F8(3)

(4) For the purposes of subsection (4)(c) of section 85 above a body's estimated future expenditure is—

- (a) that which the Authority estimates [F9will be incurred by] in the financial year following the year in question, [F10will be charged] to a revenue account for the year and [F11will have to be defrayed] in the year before the following sums are sufficiently available, namely, sums—
 - (i) which will be [F12payable 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 [F13will 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.

[F14(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, F15...

F15(b)

F16(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

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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) [^{F17}locally retained] non-domestic rates,
- (b) revenue support grant, [^{F18}and]
- (c) general GLA grant, ^{F19}...
- ^{F19}(d)

^{F20}(4DA) [In subsection (4D) above “locally retained non-domestic rates” means the sums 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, [^{F21}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, ^{F22}...

^{F22}(c)

(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 [^{F23}(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).

^{F24}(6)

Textual Amendments

- F1** 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**
- F2** 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**
- F3** 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)**
- F4** 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)**
- F5** 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
- F6** 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**

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- F7** 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)
- F8** 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)(l)(iii)**
- F9** 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**
- F10** 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**
- F11** 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**
- F12** 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**
- F13** 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**
- F14** 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))
- F15** 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)**
- F16** 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)**
- F17** 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)**
- F18** 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)**
- F19** 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)**
- F20** 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)**
- F21** 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)**
- F22** 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)**
- F23** 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)
- F24** 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

- I1** 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

- M1** 1988 c. 41.

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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\(6\)](#)