



Greater London Authority Act 1999

1999 CHAPTER 29

PART III

FINANCIAL PROVISIONS

CHAPTER I

COUNCIL TAX

Substitute calculations etc.

94 Substitute calculations under section 49 of the 1992 Act.

(1) Section 49 of the ^{M1}Local Government Finance Act 1992 (substitute calculations) shall be amended as follows.

(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

Changes to legislation: Greater London Authority Act 1999, Section 94 is up to date with all changes known to be in force on or before 20 April 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

(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.”

^{F1}(5)

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

“(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.”

Changes to legislation: Greater London Authority Act 1999, Section 94 is up to date with all changes known to be in force on or before 20 April 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](#)

Textual Amendments

- F1** 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)
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Commencement Information

- I1** 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)
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Marginal Citations

- M1** [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\(6\)](#)