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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

Part II of the Local Government Act 1992 makes provision for local government changes in England. The Local Government Commission for England makes recommendations to the Secretary of State about such changes and where recommendations for change are made the Secretary of State may make an order giving effect to those recommendations.

These Regulations make incidental, consequential, transitional and supplementary provision of general application for the purposes of and in consequence of such orders and deal with finance matters.

The Regulations make amendments to primary legislation concerning principal councils funds and accounts, councils who may be subject to a levy, billing authorities and major precepting authorities, fire authorities constituted by a combination scheme, grants and Housing Revenue Account subsidy, and designation and special transitional provisions in relation to limitation of council tax and precepts.

The Regulations make transitional provisions in relation to general rates, community charge, non-domestic rates and council tax. They also contain transitional provisions concerning funds and accounts, including the Housing Revenue Account. The Regulations make transitional provisions concerning grants and make general advice and assistance provisions for the purposes of the Regulations.