
STATUTORY INSTRUMENTS

1994 No. 2825

The Local Government Changes for
England (Finance) Regulations 1994

PART III

TRANSITIONAL PROVISIONS

Council tax: valuation list of an abolished authority

47.—(1) The valuation list, or the relevant part of such a list, compiled and maintained in accordance with Chapter II of Part I of the 1992 Act for an abolished authority shall on or after the reorganisation date be the valuation list, or part of such a list, of the successor authority as if it had been compiled and maintained for that authority.

(2) For the purposes of paragraph (1), the relevant part of a list compiled for an abolished authority is that part which shows dwellings situated in the area of the successor authority.