
STATUTORY INSTRUMENTS

2008 No. 3022

The Local Government (Structural
Changes) (Finance) Regulations 2008

PART 4

EQUALISATION OF COUNCIL TAX

CHAPTER 4

CALCULATION OF BASIC AMOUNT OF COUNCIL TAX:
PREDECESSOR AREAS OTHER THAN THE PRINCIPAL AREA

Calculation for predecessor area other than principal area: special items relating to the whole of the area

21.—(1) This regulation applies in relation to a predecessor area other than the principal area if one or more special items relate to the whole of that area.

(2) The basic amount of council tax for the area—

- (a) must be more than the amount calculated by applying the formula in paragraph (3); and
- (b) may be more than the higher amount, but only by an amount that is less than or equal to the aggregate of the special items that relate to the area.

(3) The formula is—

$$LA + M$$

where—

LA is the lower amount for the predecessor area; and

M is the aggregate of the special items that relate to that area.