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STATUTORY INSTRUMENTS

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**2008 No. 3022**

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

PART 3

EXERCISE OF FUNCTIONS UNDER THE LOCAL  
GOVERNMENT FINANCE ACTS 1988 AND 1992

**Exercise of functions**

- 8.** In relation to a reorganised area—
- (a) during the relevant period—
    - (i) Part 3 (non-domestic rating) of the 1988 Act, and
    - (ii) Part 1 (council tax: England and Wales) of the 1992 Act,shall apply in relation to the first year as if the relevant authority were the billing authority for the reorganised area; and
  - (b) on and after the reorganisation date those Parts shall apply in relation to any financial year before the first year as if the single-tier council were the billing authority for that area.