

## SCHEDULE 2

### CALCULATION OF COUNCIL TAX: MODIFICATIONS TO THE LOCAL GOVERNMENT FINANCE ACT 1992 AND CERTAIN SECONDARY LEGISLATION

#### *The Local Authorities (Calculation of Council Tax Base) Regulations 1992*

#### **Regulation 1 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992**

**11.** In regulation 1 (citation, commencement and interpretation), in paragraph (3), before the definition of “a relevant percentage” insert—

““predecessor area” has the same meaning as in the Local Government (Structural Changes) (Finance) Regulations 2008;

“principal area” has the same meaning as in the Local Government (Structural Changes) (Finance) Regulations 2008; and”.

#### **Regulation 6 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992**

**12.** In regulation 6 (calculation of billing authority’s council tax base for a part of its area)—

(a) in paragraph (1)—

(i) omit “for the purposes of item TP in section 34(3)”; and

(ii) after “for a part of its area” insert “(including the principal area and any predecessor area other than the principal area)”; and

(b) in paragraph 2(d)(ii)(aa), for “amount of item TP in section 34(3)” substitute “tax base for a part of its area”; and

(c) in paragraph 2(d)(ii)(bb), for the words from “relevant” to the end substitute “tax base for the part of its area for the year”.

#### **Regulation 7 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992**

**13.** In regulation 7 (calculation of council tax base for the purposes of a major precepting authority), in paragraph (2)—

(a) for “for the purposes of item TP in section 34(3)” substitute “by the billing authority under that regulation”, and

(b) for the words from “the calculation” to the end substitute “that calculation”.