

SCHEDULE

Amendments consequential and to give full effect to Chapter 1 of Part 5 of the Localism Act 2011

The Local Authorities (Calculation of Council Tax Base) Regulations 1992(1)

Regulation 2

1. In regulation 2 (application of rules), for “33(1) and 44(1)” substitute “31B(1)(2), 42B(1)(3), and 52ZX(5)”.

Regulation 3

2. In regulation 3(1) (calculation of billing authority’s council tax base), for “33(1)” substitute “31B(1)”.

Regulation 6

3. In regulation 6 (calculation of billing authority’s council tax base for a part of its area)—
- (a) in paragraph (1)—
 - (i) after “34(3)” insert “and item T in section 52ZX(5)”, and
 - (ii) in the definition of item N, for “33(1)” substitute “31B(1)”,
 - (b) in paragraph (2)(b), for “33(1)” substitute “31B(1)”, and
 - (c) in paragraph (2)(d)(ii), after each occurrence of “34(3)” insert “and item T in section 52ZX(5)”.

Regulation 7

4. In regulation 7 (calculation of council tax base for the purposes of a major precepting authority)—
- (a) in paragraph (1)—
 - (i) before “33(1)” insert “31B(1) or”, and
 - (ii) before “44(1)” insert “42B(1) or”, and
 - (b) in paragraph (2), before “44(1)” insert “42B(1) or”.

Regulation 8

5. In regulation 8 (prescribed period)—
- (a) in paragraph (1)—
 - (i) for “33(1) and 44(1)” substitute “31B(1), 42B(1), and 52ZX(5)”, and
 - (ii) for “(2) and (3)” substitute “(2) to (4)”, and
 - (b) after paragraph (3), insert—

(1) [S.I. 1992/612](#), amended by [S.I. 1992/1742](#), [1992/2943](#), [1999/3437](#) and [2003/3012](#); there are other amending instruments but none is relevant..

(2) Section 31B was inserted into the Local Government Finance Act 1992 by section 74 of the Localism Act 2011 (c.20).

(3) Section 42B was inserted into the Local Government Finance Act 1992 by section 75 of the Localism Act 2011.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

“(4) In respect of the financial year beginning on 1st April 2012, the prescribed period for the purposes of item T in section 52ZX(5) is the period beginning on 1st April 2012 and ending on 31st May 2012.”

Regulation 9

6. In regulation 9(1) (determination of billing authority’s council tax base), for “33(1)” substitute “31B(1)”.

Regulation 10

7. In regulation 10 (determination of council tax base for the purposes of a major precepting authority)—

- (a) in paragraph (1), for “44(1)” substitute “42B(1)”, and
- (b) in paragraph (4), for “33(1)” substitute “31B(1)”.

New regulation 10A

8. After regulation 10 insert—

“Determination of council tax base for the purposes of a local precepting authority

10A.—(1) Item T in section 52ZX(5) shall, in a case where a billing authority fails to notify its calculation for a financial year to the local precepting authority concerned within the period prescribed in regulation 8, be determined by the local precepting authority in the following manner.

(2) Item T shall be determined in accordance with the rules contained in regulation 6 on the basis of all the information available to the local precepting authority but, for this purpose, the relevant day in respect of a financial year is the day on which the authority calculates the relevant amount for the year for the purposes of the determination.

(3) The local precepting authority shall, in particular, have regard to any amount calculated for the preceding financial year by the billing authority—

- (a) as item TP in section 34(3) for the part of its area falling within the local precepting authority’s area, or
- (b) as item T in section 52ZX(5).”