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WELSH STATUTORY INSTRUMENTS

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**2007 No. 571 (W.49)**

**COUNCIL TAX, WALES**

**The Local Authorities (Alteration of Requisite Calculations) (Wales) Regulations 2007**

*Made* - - - - 27 February 2007

*Coming into force* - - 28 February 2007

The National Assembly for Wales makes the following Regulations in exercise of the powers conferred on the Secretary of State by sections 32(9), 33(4), 43(7), 44(4) and 113(2) of the Local Government Finance Act 1992<sup>(1)</sup> and now vested in the National Assembly for Wales so far as exercisable in relation to Wales<sup>(2)</sup>.

**Title, commencement, application and interpretation**

1.—(1) The title of these Regulations is The Local Authorities (Alteration of Requisite Calculations) (Wales) Regulations 2007 and they come into force on 28 February 2007.

(2) These Regulations apply in relation to authorities in Wales.

(3) These Regulations apply in relation to the financial year beginning on 1 April 2007.

(4) In these Regulations “the 1992 Act” (“*Deddf 1992*”) means the Local Government Finance Act 1992.

**Calculation of budget requirement (billing authorities)**

2. Section 32 of the 1992 Act has effect as if—

(a) in subsection (3)(a)(3) the words “or relevant special grant” were omitted; and

(b) after subsection (12) the following subsection were inserted<sup>(4)</sup>—

“(12A) In this section and section 33 below—

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(1) [1992 c. 14](#); section 32(9) was amended by paragraph 4 of Schedule 12 to the Local Government (Wales) Act [1994 \(c. 19\)](#).  
(2) The power to make regulations under sections 32(9), 33(4), 43(7) and 44(4) in relation to Wales transferred from the Secretary of State to the National Assembly for Wales under article 2(a) of, and Schedule 1 to, the National Assembly for Wales (Transfer of Functions) Order 1999 ([S.I. 1999/672](#)).  
(3) Section 32(3)(a) was amended by the Local Authorities (Alteration of Requisite Calculations and Funds) Regulations 1994 ([S.I. 1994/246](#)) and the Local Authorities (Alteration of Requisite Calculations and Funds) Regulations 1995 ([S.I. 1995/234](#)) and in respect of the financial year 2006—2007 by regulation 2(a) of the Local Authorities (Alteration of Requisite Calculations) (Wales) Regulations 2006 ([S.I. 2006/344 \(W.41\)](#)).  
(4) Section 32(12A) was inserted in relation to the financial year 2006—2007 by regulation 2(b) of [S.I. 2006/344 \(W.41\)](#).

- (a) references to sums payable for the financial year in respect of redistributed non-domestic rates are references to sums so payable in accordance with the Local Government Finance Report (No.1) 2007—2008 (Final Settlement — Councils) published by the National Assembly for Wales pursuant to section 84G(4) of the Local Government Finance Act 1988(5) on 21 December 2006; and
- (b) references to sums payable for the financial year in respect of revenue support grant are references to sums so payable in accordance with that report.”.

#### **Calculation of basic amount of council tax (billing authorities)**

3. Section 33(1) of the 1992 Act has effect as if in item P the words “or relevant special grant” were omitted(6).

#### **Calculation of budget requirement (major precepting authorities)**

4. Section 43 of the 1992 Act has effect as if—

- (a) in subsection (3)(a)(i)(7)—
  - (i) the words “relevant special grant” were omitted; and
  - (ii) the words “floor funding” were inserted before “or police grant;” and
- (b) after subsection (6D) the following subsections were inserted(8) —
  - “(6E) In this section and section 44 below—
    - (a) references to sums payable for the financial year in respect of redistributed non-domestic rates are references to sums so payable in accordance with the Local Government Finance Report (No.2) 2007—2008 (Final Settlement — Police Authorities) published by the National Assembly for Wales pursuant to section 84G(4) of the Local Government Finance Act 1988 on 30 January 2007; and
    - (b) references to sums payable for the financial year in respect of revenue support grant are references to sums so payable in accordance with that report.
  - (6F) In this section and section 44 below “floor funding” means grant payable to a major precepting authority by the Secretary of State in addition to the police grant referred to in subsection (6C).”.

#### **Calculation of basic amount of tax (major precepting authorities)**

5. Section 44(1) of the 1992 Act(9) has effect as if in item P —

- (a) the words “relevant special grant” were omitted; and
- (b) the words “floor funding” were inserted before “or police grant;”.

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(5) 1988 c. 41; section 84G was inserted by Schedule 2 to the Local Government Act 2003 (c. 26).

(6) Section 33(1) was amended by S.I. 1994/246 and S.I. 1995/234 and in relation to the financial year 2006—2007 by regulation 3 of S.I. 2006/344 (W.41).

(7) Section 43(3)(a) was amended by S.I. 1994/246, S.I. 1995/234, in relation to the financial year 2004—2005 by the Local Authorities (Alteration of Requisite Calculations) (Wales) Regulations 2004 (S.I. 2004/451 (W.42)) and in relation to the financial year 2006—2007 by regulation 4(a) of S.I. 2006/344 (W.41).

(8) Subsections 43(6E) and (6F) were inserted in relation to the financial year 2006—2007 by regulation 4(b) of S.I. 2006/344 (W.41).

(9) Section 44(1) was amended by S.I. 1994/246, S.I. 1995/234, in relation to the financial year 2004—2005 by S.I. 2004/451 (W.42) and in relation to the financial year 2006—2007 by regulation 5 of S.I. 2006/344 (W.41).

Signed on behalf of the National Assembly for Wales under section 66(1) of the Government of Wales Act 1998(10).

27 February 2007

*D. Elis-Thomas*  
The Presiding Officer of the National Assembly

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

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

Sections 32 and 43 of the Local Government Finance Act 1992 (“the 1992 Act”) set out respectively how a billing authority and a major precepting authority are to calculate their budget requirements for a financial year. Sections 33 and 44 of that Act set out respectively how a billing authority and a major precepting authority are to calculate the basic amount of their council tax.

Regulations 2(a), 3, 4(a)(i) and 5(a) of these Regulations omit references to “relevant special grant” from sections 32, 33, 43 and 44 of the 1992 Act for the financial year beginning on 1 April 2007 since no special grants are being defined as relevant special grants for that financial year.

Regulations 2(b) and 4(b) insert for the financial year beginning on 1 April 2007 for billing and major precepting authorities the definitions of sums payable in respect of redistributed non-domestic rates and revenue support grant in sections 32 and 43 of the 1992 Act to ensure that the amounts of redistributed non-domestic rates and revenue support grant excluded from the budget requirement calculation in those sections relate only to such amounts payable under the respective Local Government Finance Reports for the financial year beginning on 1 April 2007. The same definitions also apply to sections 33 and 44 of the 1992 Act. Regulation 4(b) also defines “floor funding” in section 43 by inserting subsection (6F) for the financial year beginning on 1 April 2007.

Regulations 4(a)(ii) and 5(b) further amend sections 43 and 44 of the 1992 Act, such that major precepting authorities in Wales must take into account any floor funding received from the Secretary of State for the financial year beginning on 1 April 2007 when making the required calculation for that year.

A regulatory appraisal has been carried out in connection with these Regulations and is available from the Local Government Finance Division, Department of Local Government and Culture, National Assembly for Wales, Cathays Park, Cardiff CF10 3NQ (telephone 02920825111; email [LGFRevenuemailbox@wales.gsi.gov.uk](mailto:LGFRevenuemailbox@wales.gsi.gov.uk)).