



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

CHAPTER IV

PRECEPTS

Calculations by major precepting authorities

44 Calculation of basic amount of tax.

- (1) In relation to each financial year a major precepting authority shall calculate the basic amount of its council tax by applying the formula—

$$\frac{R - P}{T}$$

where—

R is the amount calculated (or last calculated) by the authority under section 43(4) above as its budget requirement for the year;

P is the aggregate of the sums which the authority estimates will be payable to it for the year in respect of redistributed non-domestic rates, revenue support grant [F¹, additional grant [F², relevant special grant or police grant;]]

Status: Point in time view as at 10/02/2009. This version of this provision has been superseded.

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T is the aggregate of the amounts which are calculated by the billing authorities to which the authority issues precepts (“the billing authorities concerned”) as their council tax bases for the year for their areas, or (as the case may require) for the parts of their areas falling within the authority’s area, and are notified by them to the authority within the prescribed period.

- (2) Where the aggregate calculated (or last calculated) by the authority for the year under subsection (2) of section 43 above does not exceed that so calculated under subsection (3) of that section, the amount for item R in subsection (1) above shall be nil.
- (3) The aggregate of the sums mentioned in item P in subsection (1) above shall be—
 - (a) increased by the aggregate amount of any sums which the authority estimates will be paid to it in the year by billing authorities in accordance with regulations under section 99(3) of the 1988 Act; and
 - (b) reduced by the aggregate amount of any sums which the authority estimates will be paid by it in the year to billing authorities in accordance with such regulations.
- (4) Regulations under section 43(7) above may make such consequential alterations of the constituents of any calculation required by item P in subsection (1) above or subsection (3) above (whether by adding, deleting or amending items) as appear to the Secretary of State to be necessary or expedient.
- (5) The Secretary of State shall make regulations containing rules for making for any year the calculations required by item T in subsection (1) above; and the billing authorities concerned shall make the calculations for any year in accordance with the rules for the time being effective (as regards the year) under the regulations.
- (6) Regulations prescribing a period for the purposes of item T in subsection (1) above may provide that, in any case where a billing authority fails to notify its calculation to the precepting authority within that period, that item shall be determined in the prescribed manner by such authority or authorities as may be prescribed.
- (7) Any negative amount given by a calculation under subsection (1) above shall be assumed to be nil for the purposes of this Chapter.

Textual Amendments

- F1** Words in s. 44(1) substituted (8.2.1994) by [S.I. 1994/246, reg. 4\(1\)](#)
F2 Words in s. 44(1) substituted (3.2.1995) by [S.I. 1995/234, reg. 5](#)

Modifications etc. (not altering text)

- C7** Pt. I Chs. III-IV (ss. 30-52) modified (E.) (1.2.1993) by [S.I. 1993/22, art. 4\(2\)](#)
C8 S. 44 excluded (12.1.2000 subject to transitional provisions in Schedule 1, Table 1 of the commencing S.I.) by [1999 c. 29, s. 88](#) (with [Sch. 12 para. 9\(1\)](#)); [S.I. 1999/3434, art. 2](#)
C9 S. 44(1) modified (W.) (28.2.2007 with application as mentioned in reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2007 \(S.I. 2007/571\), reg. 5](#)
C10 S. 44(1) modified (E.) (6.2.2007 with application as mentioned in reg. 1(2)(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2007 \(S.I. 2007/227\), reg. 6](#)
C11 S. 44(1) modified (12.1.2000 temp. from 1.4.2000 until 31.3.2001) by [S.I. 1999/3435, art. 3](#), Table 2

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- S. 44(1) modified (E.) (7.2.2003) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2003 \(S.I. 2003/195\)](#), **reg. 5**
- S. 44(1) modified (7.2.2004) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) 2004 \(S.I. 2004/243\)](#), **reg. 5**
- S. 44(1) modified (25.2.2004) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2004 \(S.I. 2004/451\)](#), **reg. 3**
- S. 44(1) modified (E.) (5.2.2005) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2005 \(No. 190\) \(S.I. 2005/190\)](#), {reg. 5}
- S. 44(1) modified (W.) (15.2.2006) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations \(S.I. 2006/344\)](#), {reg. 5}
- S. 44(1) modified (E.) (8.2.2006 with effect as mentioned in reg. 1(3)) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations \(S.I. 2006/247\)](#), {reg. 5}
- C12** S. 44(1) amended (E.) (1.2.2002 with application as mentioned in reg. 1(2)) [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2002 \(S.I. 2002/155\)](#), **reg. 5**
- C13** S. 44(1) modified (E.) (12.2.2008) (with application in accordance with reg. 1(3) of the amending S.I.) by [Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2008 \(S.I. 2008/227\)](#), regs. 1(1)(b), **6**
- C14** S. 44(1) modified (W.) (27.2.2008) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2008 \(S.I. 2008/476\)](#), regs. 1(1), **5**
- C15** S. 44(1) modified (E.) (10.2.2009) (with application in accordance with reg. 1(3) of the amending S.I.) by [Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2009 \(S.I. 2009/206\)](#), regs. 1(1)(b), **6**
- C16** S. 44(3) modified (E.) (6.2.1999) by [S.I. 1999/228](#), **reg. 5**
- S. 44(3) modified (5.2.2000) by [S.I. 2000/213](#), **reg. 5**
- S. 44(3) modified (2.2.2001 with effect as mentioned in reg. 1(3) of the amending S.I.) by [S.I. 2001/216](#), **reg. 5**
- C17** S. 44(3)(a) amended (30.11.1995) by [1995 S.I. 1995/2889](#), **reg. 11(2)**

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