



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

CHAPTER IV

PRECEPTS

Calculations by major precepting authorities

46 Special items for purposes of section 45

- (1) The items referred to in section 45(1) above are any expenses of the major precepting authority which are its special expenses and were taken into account by it in making the calculation in relation to the year under section 43(2) above.
- (2) For the purposes of subsection (1) above—
 - (a) if a county council is the police authority for part only of its area, its expenses as police authority are special expenses provided a resolution of the council to that effect is in force;
 - (b) provided a resolution of a county council to the following effect is in force, the expenses of meeting a levy issued to or anticipated by it are its special expenses or (if the resolution relates to some only of those expenses) those to which the resolution relates are its special expenses;
 - (c) if the library area of a Welsh county council consists of part of its administrative area, its expenses in exercising its functions as library authority in its library area are its special expenses; and
 - (d) the expenses of the Receiver for the Metropolitan Police District relating to the magistrates' courts in the inner London area and the probation service in that area are his special expenses.
- (3) For the purposes of section 45(1) above—

Status: This is the original version (as it was originally enacted).

- (a) expenses which are special by virtue of a resolution under subsection (2)(a) above relate to the part of the council's area for which it is the police authority;
- (b) expenses which are special by virtue of a resolution under subsection (2)(b) above relate to the part of the council's area in which the levying body carries out functions;
- (c) expenses which are special by virtue of subsection (2)(c) above relate to the part of the council's administrative area which consists of its library area; and
- (d) expenses which are special by virtue of subsection (2)(d) above relate to the inner London area.

(4) In this section—

“inner London area” has the same meaning as in the Justices of the Peace Act 1979;

“library area” shall be construed in accordance with the Public Libraries and Museums Act 1964;

and any reference to magistrates' courts in the inner London area includes references to domestic courts and to youth courts for that area and the City.