
STATUTORY INSTRUMENTS

2011 No. 3038

The Council Tax (Demand Notices) (England) Regulations 2011

PART 1

General

Definition of “council tax requirement”

3.—(1) In relation to the year beginning on 1st April 2011, the council tax requirement of a billing authority or a major precepting authority other than the GLA is the amount calculated by applying the formula—

$$A \times B$$

where—

A is—

- (a) in relation to a billing authority, the amount calculated by the authority under section 33(1) of the Act (calculation of basic amount of tax) for that year⁽¹⁾,
- (b) in relation to a major precepting authority, the amount calculated by the authority under section 44(1) of the Act (calculation of basic amount of tax) for that year; and

B is—

- (a) in relation to a billing authority, the amount determined for that year as item T in section 33(1) of the Act,
- (b) in relation to a major precepting authority, the amount determined for that year as item T in section 44(1) of the Act.

(2) In relation to the year beginning on 1st April 2011, the council tax requirement of the GLA is the sum of the two amounts calculated by applying the formula—

$$C \times D$$

where—

C is—

- (a) in the first calculation, the amount calculated by the GLA under section 88(2) of the 1999 Act (calculation of basic amount of tax) for that year,
- (b) in the second calculation, the amount calculated by the GLA under section 89(3) of the 1999 Act (additional calculations: special item for part of Greater London) for that year; and

D is—

(1) Section 33 has been modified by paragraph 2 of Schedule 2 to the Local Government (Structural Changes) (Finance) Regulations 2008 (S.I. 2008/3022) in relation to an authority which calculates basic amounts of council tax under Part 4 of those Regulations for a financial year. The modifications do not alter the amount calculated by the authority under section 33(1).

- (a) in the first calculation, the amount determined for that year as item T in section 88(2) of the 1999 Act,
 - (b) in the second calculation, the amount determined for that year as item TP2 in section 89(3) of the 1999 Act.
- (3) In relation to the year beginning on 1st April 2011, the council tax requirement of a local precepting authority is the amount calculated under section 50(4) of the Act (calculation of budget requirement).
- (4) In relation to a year beginning on or after 1st April 2012, an authority's council tax requirement is—
- (a) in relation to a billing authority, the amount calculated for the year under section 31A(4) of the Act (calculation of council tax requirement by authorities in England)(2);
 - (b) in relation to a major precepting authority other than the GLA, the amount calculated for the year under section 42A(4) (calculation of council tax requirement by authorities in England) of the Act(3);
 - (c) in relation to the GLA, the amount calculated for the year under section 85(8) of the 1999 Act (calculation of component and consolidated council tax requirements)(4); and
 - (d) in relation to a local precepting authority, the amount calculated under section 49A(4) of the Act (calculation of council tax requirement by authorities in England)(5).

(2) Section 31A was inserted into the Act by section 74 of the Localism Act 2011.
(3) Section 42A was inserted into the Act by section 75 of the Localism Act 2011.
(4) Section 85(8) of the 1999 Act was amended by section 76(8) of the Localism Act 2011.
(5) Section 49A was inserted into the Act by section 78 of the Localism Act 2011.