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STATUTORY INSTRUMENTS

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**2012 No. 2914**

**COUNCIL TAX, ENGLAND**

**The Local Authorities (Calculation of Council  
Tax Base) (England) Regulations 2012**

*Made* - - - - 20th November 2012  
*Laid before Parliament* 26th November 2012  
*Coming into force* - - 30th November 2012

The Secretary of State for Communities and Local Government, in exercise of the powers conferred by sections 31B(1), (3), (4) and (5), 34(4), 42B(1), (3),(4) and (5), 45(3), (4) and (5), 48(3) to (6), 52ZX(5), (7) and (8) and 113(1) and (2) of the Local Government Finance Act 1992<sup>(1)</sup>, makes the following Regulations:

**Citation, commencement, application and interpretation**

1.—(1) These Regulations may be cited as the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 and shall come into force on 30th November 2012.

(2) These Regulations apply in relation to England only.

(3) For the purposes of these Regulations—

(a) unless the context otherwise requires, any reference to a section or a Schedule is a reference to a section of, or a Schedule to, the 1992 Act; and

(b) a dwelling is exempt if it belongs to a class prescribed by an order made by the Secretary of State under section 4(2).

(4) In these Regulations—

“the 1988 Act” means the Local Government Finance Act 1988<sup>(2)</sup>;

“the 1992 Act” means the Local Government Finance Act 1992;

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(1) 1992 c. 14. See section 116(1) for the definition of “prescribed”. Section 11A was inserted by the Local Government Act 2003, section 75(1). Relevant amendments to section 11A were made by the Local Government Finance Act 2012 (c.17), section 11. Section 11B (Higher amount for long-term empty dwellings: England) was inserted by the Local Government Finance Act 2012, section 12. Section 13A as originally enacted was inserted by the Local Government Act 2003 (c. 26), section 76 and substituted by the Local Government Finance Act 2012, section 10. Relevant amendments were made by the Localism Act 2011 (c. 20), sections 72(1), 74, 79 and Schedules 5 and 7. Subsection (5) was inserted into section 34 of the 1992 Act by the Local Government Finance Act 2012, section 15.

(2) 1988 c.41.

“the 1999 Act” means the Greater London Authority Act 1999(3);

“the authority’s list” means the copy of the authority’s valuation list deposited by it under section 22(8);

“chargeable dwelling” means any dwelling in respect of which council tax is payable;

“a relevant percentage” means a percentage by which the amount of council tax payable in respect of any chargeable dwelling and any day is reduced due to the application of a discount under section 11 or 11A or increased due to the application of a premium under section 11B, as the case may be of the 1992 Act.

### **Application of rules**

2. The rules contained in these Regulations are to apply to the making for any financial year beginning on or after 1st April 2013 of the calculations required by item T in sections 31B(1), 42B(1), and 52ZX(5) of the 1992 Act and section 88(2) of the 1999 Act and item TP in sections 34(3), 45(3) and 48(3) and (4) of the 1992 Act and item TP2 in section 89(4) of the 1999 Act.

### **Calculation of billing authority’s council tax base**

3.—(1) Subject to paragraph (4), for the purposes of item T in section 31B(1), a billing authority’s council tax base for a financial year shall be calculated by applying the formula—

$$A \times B$$

where—

A is the total of the relevant amounts for that year for each of the valuation bands which is shown or is likely to be shown for any day in that year in the authority’s valuation list as applicable to one or more dwellings situated in its area;

B is the authority’s estimate of its collection rate for that year.

(2) A billing authority shall estimate its collection rate for a financial year for the purposes of paragraph (1) by estimating the aggregate of the amounts which are likely to be paid to the authority as mentioned in sub-paragraph (a) below or transferred to its collection fund as mentioned in sub-paragraph (b) below, less any amounts which are likely to be transferred from its collection fund as mentioned in that sub-paragraph, in that or any other financial year, expressed as a proportion of its estimate of the aggregate of—

- (a) the total of any amounts in respect of council tax for that year which are payable to the authority under the 1992 Act less the total of any council tax reductions for that year falling within paragraph (3)(a) or (b); and
- (b) the total of any amounts in respect of council tax reductions which are transferable for that year to the authority’s collection fund pursuant to directions under section 98(5) of the 1988 Act less the total of any such amounts which are transferable for that year from the authority’s collection fund pursuant to directions under section 98(4) of the 1988 Act.

(3) For the purposes of paragraph (2), “council tax reductions” means any amount—

- (a) by which the amount a person is liable under the 1992 Act to pay in respect of council tax is reduced pursuant to regulations under section 138 of the Social Security Administration Act 1992(4);
- (b) which an authority determines pursuant to paragraph 6 or 7 of Schedule 2 that a person is not required to pay; or

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(3) 1999 c.29.

(4) 1992 c. 5

(c) by which the amount a person is liable to pay in respect of council tax is reduced pursuant to regulations under section 13.

(4) Where it appears to the authority likely that, for any financial year, the Secretary of State for Defence will pay to it a sum in respect of the council tax which would be payable if Class O exempt dwellings situated in its area were not exempt, the authority shall add to the amount given by the formula in paragraph (1) for that year such amount as the authority considers appropriate in relation to its tax base by reference to the sum likely to be paid by the Secretary of State for Defence.

(5) For the purposes of paragraph (4), “Class O exempt dwellings” means any dwellings which are exempt dwellings by virtue of belonging to Class O prescribed by the Council Tax (Exempt Dwellings) Order 1992(5).

### **Calculation of the relevant amounts for a financial year beginning on or after 1st April 2013**

4.—(1) For the purposes of regulation 3, the relevant amount for a financial year beginning on or after 1st April 2013 (“the year”) for a valuation band (“the band”) is the amount found by applying the formula—

$$((H - Q + E + J) - Z) \times (F \text{ divided by } G)$$

where—

H is the number of chargeable dwellings in the area of the billing authority listed in the band on the relevant day calculated by the authority in accordance with paragraph (2);

Q is a factor to take account of the discounts to which the amount of council tax payable was subject on the relevant day calculated in accordance with paragraph (4);

E is a factor to take account of the premiums, if any, to which the amount of council tax payable was subject on the relevant day calculated in accordance with paragraph (5);

J is the amount of any adjustment in respect of changes in the number of chargeable dwellings, discounts or premiums calculated by the authority in accordance with paragraph (7);

Z is the total amount that the authority estimates will be applied pursuant to the authority’s council tax reduction scheme in relation to the band, expressed as an equivalent number of chargeable dwellings in that band;

F is the number which, in the proportion set out in section 5(1), is applicable as regards the year to dwellings listed in the band;

G is the number which, in that proportion, is applicable as regards the year to dwellings listed in valuation band D.

(2) The authority shall calculate the number of chargeable dwellings for the purposes of item H in paragraph (1) by deducting from the number of dwellings listed in the band on the relevant day its estimate of the number of such dwellings which were exempt on that day.

(3) For the purposes of paragraph (2), the authority shall ascertain the number of dwellings listed in any valuation band by reference to—

(a) the state on the relevant day of the authority’s list, including any alterations of the list which were shown as having effect on that day; and

(b) any alterations of the valuation list maintained by the listing officer for that authority which were not shown on the authority’s list but of which the authority had been informed by the listing officer and which had effect on that day.

(4) Q is the aggregate of amounts found by multiplying, for each different relevant percentage, R by S, where—

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(5) [S.I. 1992/558](#); relevant amendments were made by [S.I. 1992/2941](#).

R is the number of dwellings taken into account for the purposes of item H in paragraph (1), for which the amount of council tax payable for the relevant day was reduced by that relevant percentage, estimated by the authority in accordance with paragraph (6);

S is that relevant percentage.

(5) E is the aggregate of amounts found by multiplying, for each different relevant percentage, R1 by S1, where—

R1 is the number of dwellings taken into account for the purposes of item H in paragraph (1), for which the amount of council tax payable for the relevant day was increased by that relevant percentage, estimated by the authority in accordance with paragraph (6);

S1 is that relevant percentage.

(6) The authority shall make the estimates required for the purposes of item Z in paragraph (1) and for the purposes of paragraphs (4) and (5) on the basis of all the information available to the authority on the relevant day.

(7) The authority shall calculate the amount of any adjustment for the purposes of item J in paragraph (1) as equal to the amount by which the number which the authority calculates in accordance with paragraph (8) exceeds the number which the authority calculates in accordance with paragraph (9); and if there is no such excess, the adjustment shall be nil or, as the case may be, a negative amount.

(8) Subject to paragraph (12), the authority shall calculate the aggregate of—

(a) the authority's estimate of the number of chargeable dwellings which are not ascertained for the purposes of paragraph (2) as listed in the band on the relevant day but which will be listed in the band for the whole or part of the year;

(b) the aggregate of amounts found by multiplying, for each different relevant percentage, U by V, where—

U is the authority's estimate of the number of dwellings in respect of which the amount of council tax payable for the relevant day was reduced by that relevant percentage and which were taken into account for the purposes of item R in paragraph (4), but in respect of which the amount of council tax payable for the whole or part of the year will not be reduced by that relevant percentage;

V is that relevant percentage; and

(c) the aggregate of amounts found by multiplying, for each different relevant percentage, U1 by V1, where—

U1 is the number of dwellings, taken into account for the purposes of item H in paragraph (1) or falling within paragraph (8)(a), in respect of which the amount of council tax payable for the whole or part of the year will be increased by that relevant percentage, and which were not taken into account for the purposes of item R1 in paragraph (1), estimated by the authority in accordance with paragraph (5);

V1 is that relevant percentage.

(9) Subject to paragraph (12), the authority shall calculate the aggregate of—

(a) the authority's estimate of the number of chargeable dwellings which are ascertained for the purposes of paragraph (2) as listed in the band on the relevant day but which—

(i) will not be listed in the band for the whole or part of the year; or

(ii) will be exempt at any time in the year or that part of the year for which they will be listed;

(b) the aggregate of amounts found by multiplying, for each different relevant percentage, W by X, where—

W is the number of dwellings, taken into account for the purposes of item H in paragraph (1) or falling within paragraph (8)(a), in respect of which the amount of council tax payable for the whole or part of the year will be reduced by that relevant percentage, and which were not taken into account for the purposes of item R in paragraph (1), estimated by the authority in accordance with paragraph (4);

X is that relevant percentage; and

- (c) the aggregate of amounts found by multiplying, for each different relevant percentage, W1 by X1, where—

W1 is the authority's estimate of the number of dwellings in respect of which the amount of council tax payable for the relevant day was increased by that relevant percentage and which were taken into account for the purposes of item R1 in paragraph (5), but in respect of which the amount of council tax payable for the whole or part of the year will not be increased by that relevant percentage;

X1 is that relevant percentage.

(10) For the purposes of calculating item Z in paragraph (1), the estimate shall take account of the following—

- (a) the amount estimated by the authority by which the total amount to be applied pursuant to its council tax reduction scheme will increase as a result of—

(i) the number of chargeable dwellings which are not ascertained for the purposes of paragraph (2) as listed in the band on the relevant day but which will be listed in the band for the whole or part of the year;

(ii) any increase in the number of persons who will become entitled to a reduction during the year; and

- (b) the amount estimated by the authority by which the total amount to be applied pursuant to its council tax reduction scheme will decrease as a result of—

(i) the number of chargeable dwellings which are ascertained for the purposes of paragraph (2) as listed in the band on the relevant day but which will not be listed in the band for the whole or part of the year or which will be exempt at any time in the year or that part of the year for which they will be listed;

(ii) any decrease in the number of persons who will cease to be entitled to a reduction during the year.

(11) For the purposes of making any of the calculations or estimates referred to in paragraphs (1), (2), (7), (8), (9) and (10), in any case where—

- (a) the person who is liable to pay council tax in respect of a dwelling listed in any of the valuation bands B to H is liable to pay a reduced amount pursuant to regulations under section 13; and

- (b) the reduced amount is calculated by reference to a different valuation band from the band in which it is listed,

the authority shall treat the dwelling as being listed in the different valuation band for the period in respect of which the calculation is made.

(12) Where it appears to the authority likely that—

- (a) a dwelling will be listed in a band in the authority's list, or will not be so listed, for part of the year;

- (b) a dwelling will be exempt for part of the year during a period for which it will be listed in a band in the authority's list;

- (c) the amount of council tax payable in respect of a dwelling will be subject to a discount of a relevant percentage, or a reduction, for part of the year; or
- (d) the amount of council tax payable in respect of a dwelling will be subject to a premium of a relevant percentage, or an increase, for part of the year,

the authority shall, for the purposes of making any of the estimates referred to in paragraphs (8), (9) or (10), treat such a dwelling, discount or premium as a fraction produced by dividing the number of days in that part of the year by the number of days in the year.

(13) For the purposes of this regulation, the relevant day in respect of financial years beginning on or after 1st April 2013 is 30th November in the financial year preceding that for which the relevant amount is calculated.

#### **Band A dwellings: reductions for disability**

5.—(1) For the purposes of regulations 3 and 4, dwellings listed in band A in respect of which a reduced amount of council tax is payable pursuant to the Council Tax (Reductions for Disabilities) Regulations 1992(6) shall be treated as if they were listed in a band additional to those set out in section 5.

(2) In respect of the additional band, F in regulation 4(1) shall be 5.

#### **Calculation of billing authority's council tax base for a part of its area**

6.—(1) For the purposes of item TP in section 34(3) and item T in section 52ZX(5), a billing authority's council tax base for a part of its area for any financial year ("the year") shall be calculated by applying the formula—

$$M \times (N \text{ divided by } (M + O))$$

where—

- M is the unscaled council tax base for that part of the authority's area for the year;
- N is the authority's council tax base for the year for the purposes of item T in section 31B(1);
- O is the unscaled council tax base for the remaining part of the authority's area for the year.

(2) For the purposes of paragraph (1), the unscaled council tax base for a part of a billing authority's area for the year shall be calculated in accordance with the rules contained in regulations 3 and 4 but, for these purposes—

- (a) any reference to dwellings shall be construed as a reference to dwellings situated in the part of the authority's area for which its council tax base is being calculated;
- (b) item B in regulation 3 is the amount determined for that item for the purposes of the calculation required by item T in section 31B(1); and
- (c) in regulation 4, the relevant day in respect of the year is—
  - (i) where the authority determines the amount for item TP in section 34(3) and item T in section 52ZX(5) in the period beginning on 1st December and ending on 31st January in the preceding financial year, 30th November in the preceding financial year; and
  - (ii) in any other case, the day on which the authority calculates the relevant amount for the year for the purposes of item TP in section 34(3) and item T in section 52ZX(5).

### **Calculation of council tax base for the purposes of a major precepting authority**

7.—(1) For the purposes of item T in section 42B(1) of the 1992 Act and section 88(2) of the 1999 Act and item TP in section 45(3) of the 1992 Act and item TP2 in section 89(4) of the 1999 Act, the council tax base for a billing authority's area for any financial year shall be calculated in accordance with the rules contained in regulations 3 and 4 and, for these purposes, item B in regulation 3 and items H, Q, E, J and Z in regulation 4, and any amount added in accordance with regulation 3(4), are the amounts determined for those items or so added for the purposes of the calculation required by item T in section 31B(1).

(2) For the purposes of item T in section 42B(1) and item TP in sections 45(3) and 48(3) and (4), the council tax base for a part of a billing authority's area for any financial year shall be calculated in accordance with the rules contained in regulation 6 and, for these purposes, where the council tax base for that year for that part of the billing authority's area has been calculated for the purposes of item TP in section 34(3), items H, Q, E, J and Z in regulation 4, and any amount added in accordance with regulation 3(4), are the amounts determined for those items or so added for the purposes of the calculation required by item TP in that subsection.

### **Prescribed period**

8. The period beginning on 1st December and ending on 31st January in the financial year preceding that for which the calculation of the council tax base is made is prescribed for the purposes of item T in sections 31B(1), 42B(1), and 52ZX(5) of the 1992 Act and section 88(2) of the 1999 Act and item TP in sections 45(3) and 48(3) and (4) of the 1992 Act and item TP2 in section 89(4) of the 1999 Act.

### **Determination of billing authority's council tax base**

9.—(1) Item T in section 31B(1) shall, in any case where a billing authority fails to notify its calculation for a financial year to each of the major precepting authorities concerned within the period prescribed in regulation 8, be determined by those authorities in the following manner.

(2) In any case where the billing authority has notified its calculation to one or more of the major precepting authorities concerned, item T shall be determined as the amount so notified by each of the major precepting authorities concerned.

(3) Subject to paragraph (5), in any other case item T shall be determined in accordance with the rules contained in regulations 3 and 4, on the basis of all the information available to the major precepting authority making the determination 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.

(4) A major precepting authority making a determination of item T for a financial year in accordance with paragraph (3) shall have regard to, in particular,—

- (a) the amount of the billing authority's council tax base determined for item T for the preceding financial year; and
- (b) any amount calculated as the billing authority's council tax base for the financial year in question by the Secretary of State for the purposes of the distribution of revenue support grant under Part 5 of the 1988 Act.

(5) Where one of the major precepting authorities concerned ("the first authority") has made a determination of item T for a financial year in accordance with paragraph (3), item T shall be determined by the other major precepting authorities concerned as the amount determined by the first authority.

(6) In this regulation, "the major precepting authorities concerned" are any major precepting authorities which have power to issue precepts to the billing authority.

### **Determination of council tax base for the purposes of a major precepting authority**

**10.**—(1) Item T in section 42B(1) of the 1992 Act and section 88(2) of the 1999 Act or, as the case may be, item TP in section 45(3) or 48(3) or (4) of the 1992 Act or item TP2 in section 89(4) of the 1999 Act shall, in any case where one or more of the billing authorities concerned fails to notify any calculation required by those items for a financial year to a major precepting authority within the period prescribed in regulation 8, be determined by the major precepting authority in the following manner.

(2) In any case where one or more of the amounts required to be calculated by the item in question (a “required amount”) is notified to the major precepting authority within the period prescribed in regulation 8, the item shall be equal to the aggregate of such amounts and any other required amounts determined in accordance with paragraph (4) or, as the case may be, (5).

(3) In any other case the item in question shall be equal to the aggregate of the required amounts determined in accordance with paragraph (4) or, as the case may be, (5).

(4) Where the required amount is the amount of a billing authority’s council tax base, the required amount shall be equal to the amount determined for item T in section 31B(1) for the financial year in question.

(5) Where the required amount is the amount of a billing authority’s council tax base for a part of its area, the required amount shall be calculated in accordance with the rules contained in regulation 6 on the basis of all the information available to the major precepting authority making the determination and, 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.

(6) In this regulation, “the billing authorities concerned” are any billing authorities to which the major precepting authority issues precepts for the financial year in question.

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

**11.**—(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).

### **Consequential amendments**

**12.**—(1) In each of the following provisions for “the Local Authorities (Calculation of Council Tax Base) Regulations 1992” substitute “the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012”—

- (a) regulation 7(11) of the Transport Levying Bodies Regulations 1992(7);
- (b) regulation 6(7) of the Levying Bodies (General) Regulations 1992(8);

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(7) [S.I. 1992/2789](#)

(8) [S.I. 1992/2903](#)



- (c) regulations 3 and 4 of the Local Government Changes for England (Calculation of Council Tax Base) Regulations 1994<sup>(9)</sup>;
  - (d) regulation 1(5) of the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 2003<sup>(10)</sup>;
  - (e) regulation 2(2)(c) of the Council Tax (Demand Notices) (England) Regulations 2009<sup>(11)</sup>.
- (2) The Local Authorities (Calculation of Council Tax Base) (Supply of Information) Regulations 1992<sup>(12)</sup> are amended as follows—
- (a) in regulation 3(2)(c)(i) for “the Local Authorities (Calculation of Council Tax Base) Regulations 1992” substitute “the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012”; and
  - (b) in the same sub-paragraph for “item T in section 33(1) of the Act” substitute “item T in section 31B of the Act”.
- (3) The Local Government (Structural Changes) (Finance) Regulations 2008<sup>(13)</sup> are amended as follows—
- (a) in regulation 12(1) and paragraphs 8, 9 and 10 of Schedule 2 for “the Local Authorities (Calculation of Council Tax Base) Regulations 1992” substitute “the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012”;
  - (b) in paragraph 8 of Schedule 2 for “citation, commencement and interpretation” substitute “citation, commencement, application and interpretation” and for “paragraph (3)” substitute “paragraph (4)”;
  - (c) in sub-paragraph (a)(i) of paragraph 9 of Schedule 2 after “for the purposes of item TP in section 34(3)” insert “and item T in section 52ZX(5)”;
  - (d) in sub-paragraph (b) of paragraph 9 of Schedule 2 for the words “paragraph (2)(d)(ii)(aa)” substitute “paragraph (2)(d)(i)” and after “amount for item TP in section 34(3)” insert “and item T in section 52ZX(5)”;
  - (e) in sub-paragraph (c) of paragraph 9 of Schedule 2 for the words “paragraph (2)(d)(ii)(bb)” substitute “paragraph (2)(d)(ii)”.
- (4) The Environment Agency (Levies) (England and Wales) Regulations 2011<sup>(14)</sup> are amended as follows—
- (a) in regulation 7(1) for “the 1992 Regulations” substitute “the 2012 Regulations”; and
  - (b) in regulation 7(2) for the definition of “the 1992 Regulations” substitute ““the 2012 Regulations” means the Local Authorities (Calculation of Council Tax Base) (Amendment) Regulations 1992”.

### **Revocation of Regulations**

**13.** The Regulations in the Schedule are revoked in relation to a financial year beginning on or after 1st April 2013.

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<sup>(9)</sup> S.I. 1994/2826  
<sup>(10)</sup> S.I. 2003/2613.  
<sup>(11)</sup> S.I. 2009/3193  
<sup>(12)</sup> S.I. 1992/2904  
<sup>(13)</sup> S.I. 2008/3022  
<sup>(14)</sup> S.I. 2011/696

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**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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Signed by authority of the Secretary of State for Communities and Local Government

20th November 2012

*Brandon Lewis*  
Parliamentary Under Secretary of State  
Department for Communities and Local  
Government

## SCHEDULE

Regulation 13

## Revocations

<i>Regulations revoked</i>	<i>References</i>	<i>Extent of revocation</i>
The Local Authorities (Calculation of Council Tax Base) (England) Regulations 1992	S.I. 1992/ 612	The whole Regulations
The Local Authorities (Calculation of Council Tax Base) (Amendment) Regulations 1992	<a href="#">S.I. 1992/1742</a>	The whole Regulations
The Local Authorities (Calculation of Council Tax Base) (Amendment) (No 2) Regulations 1992	<a href="#">S.I. 1992/2943</a>	The whole Regulations
The Local Authorities (Calculation of Council Tax Base) (Amendment) (England) Regulations 1999	<a href="#">S.I. 1999/3123</a>	The whole Regulations
The Local Authorities (Calculation of Council Tax Base) (Amendment—Greater London Authority) Regulations 1999	<a href="#">S.I. 1999/3437</a>	The whole Regulations
The Local Authorities (Calculation of Council Tax Base) (Amendment) (England) Regulations 2003	<a href="#">S.I. 2003/3012</a>	The whole Regulations
The Local Authorities (Calculation of Council Tax Base) (Amendment) (England) (No 2) Regulations 2003	<a href="#">S.I. 2003/3181</a>	The whole Regulations

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

These Regulations contain rules for the calculation of the council tax base, which is an amount required by the 1992 Act to be used in the calculation of the council tax by billing authorities and major precepting authorities and in the calculation of the amount of a precept payable by each billing

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authority to a major precepting authority. They apply to the financial years beginning on or after 1st April 2013.

Regulations 3 to 5 provide for the calculation of the amount of a billing authority's council tax base for the purposes of the calculation of its council tax. Under the rules, the council tax base is, in essence, the number of dwellings in an area belonging to each valuation band, modified to take account of the proportion applying to dwellings in each band under section 5 of the 1992 Act, discounts under sections 11 and 11A, in certain cases increases due to the application of the empty homes premium under section 11B and in others reduced amounts payable under section 13 of the Act, as well as reductions under a council tax reductions scheme required by section 13A, and the proportion of the council tax for the year which the billing authority expects to be able to collect.

Regulation 6 provides for the calculation of a billing authority's council tax base for a part of its area for the purposes of the calculation of its council tax similarly to the way in which the council tax base is to be calculated for the whole of a billing authority's area under regulations 3 to 5.

Regulation 7 provides for the calculation of the council tax base of the area or part of the area of a billing authority for the purposes of the calculation of a major precepting authority's council tax and the amount payable by a billing authority to a major precepting authority, based on the rules set out in regulations 3 to 6.

Regulation 8 prescribes a period for the notification by a billing authority of the council tax base of its area or a part of its area to a major precepting authority. Regulations 9 and 10 make provision for how the council tax base is to be determined where a billing authority fails to notify its calculation to a major precepting authority within the period prescribed by regulation 8. Regulation 11 provides for the determination of council tax base for the purposes of a local precepting authority and regulation 12 makes certain consequential amendments to regulations.

Regulation 13 and the Schedule revoke the Local Authorities (Calculation of Council Tax Base) (England) Regulations 1992 and subsequent amending instruments.

A full impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.