



Local Government Finance Act 1992

1992 CHAPTER 14

PART I **E+W**

COUNCIL TAX: ENGLAND AND WALES

CHAPTER IV **E+W**

PRECEPTS

Calculations by major precepting authorities

44 Calculation of basic amount of tax [^{F1}by authorities in Wales] . **E+W**

- (1) In relation to each financial year a major precepting authority [^{F2}in Wales] 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 [^{F3}, additional grant [^{F4}, [^{F5}special grant, floor funding] or police grant;]

Changes to legislation: Local Government Finance Act 1992, Section 44 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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.

[^{F6}(1A) In this section—

(a) references to sums payable for a financial year in respect of—

- (i) redistributed non-domestic rates,
- (ii) revenue support grant,
- (iii) additional grant, and
- (iv) special grant,

are to be construed in accordance with section 33(12); and

(b) references to sums payable for a financial year in respect of floor funding are to be construed in accordance with section 43(6C).]

(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.

[^{F7}(3)

(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 ^{F8}... (whether by adding, deleting or amending items) as appear to the [^{F9}Welsh Ministers] to be necessary or expedient.

(5) The [^{F10}Welsh Ministers] 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.

[^{F11}(5A) A statutory instrument containing regulations under subsection (5) is subject to annulment in pursuance of a resolution of Senedd Cymru.]

(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 heading inserted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 21\(2\)](#); [S.I. 2011/2896, art. 2\(i\)](#)

F2 Words in s. 44(1) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 21\(3\)](#); [S.I. 2011/2896, art. 2\(i\)](#)

F3 Words in s. 44(1) substituted (8.2.1994) by [S.I. 1994/246, reg. 4\(1\)](#)

F4 Words in s. 44(1) substituted (3.2.1995) by [S.I. 1995/234, reg. 5](#)

Changes to legislation: Local Government Finance Act 1992, Section 44 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- F5** Words in s. 44(1) substituted (W.) (28.2.2013) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2013 \(S.I. 2013/216\)](#), regs. 1(1), **5(2)**
- F6** S. 44(1A) inserted (W.) (28.2.2013) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2013 \(S.I. 2013/216\)](#), regs. 1(1), **5(3)**
- F7** S. 44(3) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), Sch. 7 para. 21(4), **Sch. 25 Pt. 13**; S.I. 2011/2896, art. 2(i)
- F8** Words in s. 44(4) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), Sch. 7 para. 21(5), **Sch. 25 Pt. 13**; S.I. 2011/2896, art. 2(i)
- F9** Words in s. 44(4) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 7 para. 21(6)**; S.I. 2011/2896, art. 2(i)
- F10** Words in s. 44(5) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 7 para. 21(6)**; S.I. 2011/2896, art. 2(i)
- F11** S. 44(5A) inserted (E.W.) (20.3.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\)](#), **ss. 158(6)**, 175(3)(p)

Modifications etc. (not altering text)

- C10** Pt. I Chs. III-IV (ss. 30-52) modified (E.) (1.2.1993) by S.I. 1993/22, **art. 4(2)**
- C11** 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**
- C12** 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**
- C13** 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**
- C14** 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
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}
- C15** 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**
- C16** 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**
- C17** 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**
- C18** 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**
- C19** S. 44(1) modified (W.) (28.2.2009) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2009 \(S.I. 2009/267\)](#), regs. 1(1), **5**

Changes to legislation: Local Government Finance Act 1992, Section 44 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- C20** S. 44(1) modified (E.) (9.2.2010) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2010 \(S.I. 2010/219\)](#), regs. 1(b), **6**
- C21** S. 44(1) modified (W.) (28.2.2010) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2010 \(S.I. 2010/317\)](#), regs. 1(1), **5**
- C22** S. 44(1) modified (E.) (15.2.2011) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2011 \(S.I. 2011/313\)](#), regs. 1(1)(b), **6**
- C23** S. 44(1) modified (W.) (28.2.2011) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2011 \(S.I. 2011/446\)](#), regs. 1(1), **5**
- C24** S. 44(1) modified (28.2.2012) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2012 \(S.I. 2012/521\)](#), regs. 1(1), **5** (with reg. 1(2)(3))
- C25** 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**

Changes to legislation:

Local Government Finance Act 1992, Section 44 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to [legislation.gov.uk](#). The amending S.I. was revoked before ever coming into force by [S.I. 2010/1906, reg. 2](#))

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 6(2)(ea) inserted by [2012 c. 17 s. 13\(1\)](#)