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STATUTORY INSTRUMENTS

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**1994 No. 2825**

The Local Government Changes for  
England (Finance) Regulations 1994

PART III

TRANSITIONAL PROVISIONS

**Council tax: main provisions, setting of council tax, issue of precepts**

**49.**—(1) Chapters I, III and IV of Part I of the 1992 Act (main provisions, setting of council tax and precepts) shall have effect during the preliminary period for the purposes of the exercise of any functions under those Chapters as regards the initial year by or in relation to an authority which is the subject of a section 17 order as if the relevant structural or boundary change had come into effect in relation to that authority from the beginning of the preliminary period.

(2) An abolished authority shall not exercise any of the functions of a billing authority or a major precepting authority under Chapters I, III or IV of Part I of the 1992 Act as regards the initial year.