



Greater London Authority Act 1999

1999 CHAPTER 29

PART III

FINANCIAL PROVISIONS

CHAPTER I

COUNCIL TAX

Different categories of dwellings

81 Amounts for different categories of dwellings.

In section 30 of the ^{M1}Local Government Finance Act 1992 (amounts for different categories of dwellings) there shall be added at the end—

“(10) Where the major precepting authority in question is the Greater London Authority, subsections (2)(b) and (4) above shall have effect as if the references to sections 43 to 47 below were references to the appropriate Greater London provisions.

(11) In this section, the appropriate Greater London provisions means—

- (a) sections 85 to 90 of the Greater London Authority Act 1999 and section 47 below; or
- (b) in the case of calculations by way of substitute, sections 85, 86 and 88 to 90 of, and Schedule 7 to, that Act and section 47 below.”

Commencement Information

- II** S. 81 wholly in force at 12.1.2000; s. 81 not in force at Royal Assent see s. 425(2); s. 81 in force at 12.1.2000 by [S.I. 1999/3434](#), [art. 2](#) (subject to transitional provisions in Sch. 1 Table 1)

Changes to legislation: Greater London Authority Act 1999, Part III is up to date with all changes known to be in force on or before 03 August 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

Marginal Citations

M1 1992 c. 14.

Precepts

82 Authority to be a major precepting authority.

- (1) Section 39 of the ^{M2}Local Government Finance Act 1992 (precepting and precepted authorities) shall be amended as follows.
- (2) In subsection (1) (major precepting authorities) after paragraph (a) there shall be inserted—
 - “(aa) the Greater London Authority;”.
- (3) Paragraphs (e) and (f) of that subsection (which relate to the London Fire and Civil Defence Authority and the Receiver for the Metropolitan Police District) shall cease to have effect.

Commencement Information

I2 S. 82 partly in force; s. 82 not in force at Royal Assent see s. 425(2); s. 82(1)(2) in force at 12.1.2000 by [S.I. 1999/3434](#), [art. 2](#) (subject to transitional provisions in [Sch. 1](#) Table 1); s. 82(3) in force for certain purposes at 12.1.2000 by [S.I. 1999/3434](#), [art. 2](#); s. 82(3) in force (1.1.2001) in so far as not already in force by [S.I. 2000/3379](#), [art. 2\(a\)](#) (subject to transitional provisions in [art. 3](#))

Marginal Citations

M2 1992 c. 14.

83 Issue of precepts.

In section 40 of the ^{M3}Local Government Finance Act 1992 (issue of precepts by major precepting authorities) there shall be added at the end—

- “(9) Where the precepting authority is the Greater London Authority, this section shall have effect with the following modifications—
- (a) in subsection (2)(a), for the reference to sections 43 to 47 below there shall be substituted a reference to the appropriate Greater London provisions;
 - (b) in subsection (3), for the reference to sections 43 to 47 below there shall be substituted a reference to the appropriate Greater London provisions;
 - (c) in subsection (6), for the reference to item T in section 44(1) below there shall be substituted a reference to item T in section 88(2) of the Greater London Authority Act 1999; and
 - (d) also in subsection (6), for the reference to item TP in section 45(3) below there shall be substituted a reference to item TP2 in section 89(4) of that Act.

- (10) In this section, the appropriate Greater London provisions means—

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- (a) sections 85 to 90 of the Greater London Authority Act 1999 and section 47 below; or
- (b) in the case of calculations by way of substitute, sections 85, 86 and 88 to 90 of, and Schedule 7 to, that Act and section 47 below.”

Commencement Information

I3 S. 83 wholly in force at 12.1.2000; s. 83 not in force at Royal Assent see s. 425(2); s. 83 in force at 12.1.2000 by [S.I. 1999/3434](#), [art. 2](#) (subject to transitional provisions in Sch. 1 Table 1)

Marginal Citations

M3 1992 c. 14.

84 Substituted precepts.

- (1) Section 42 of the ^{M4}Local Government Finance Act 1992 (substitute precepts) shall be amended as follows.
- (2) In subsection (1) (duty to issue substitute precepts on making of substitute calculations under certain provisions specified in paragraph (b)) in paragraph (b), after section 51 below there shall be inserted “ or section 95 of the Greater London Authority Act 1999 ”.

Marginal Citations

M4 1992 c. 14.

Budget requirements

85 Calculation of component and consolidated [^{F1}council tax] requirements.

- (1) Section [^{F2}42A] of the ^{M5}Local Government Finance Act 1992 shall not apply in relation to the Authority, and the following provisions of this section and section 86 below shall have effect in relation to the Authority in place of that section.
- (2) In relation to each financial year, the Authority shall make the calculations required by this section.
- (3) The Authority must, in the case of each constituent body, that is to say—
 - (a) [^{F3}the Assembly,
 - (aa) the Mayor, and]
 - (b) each of the functional bodies,
 calculate the aggregates required by virtue of subsections (4) and (5) below.

[^{F4}(3A) In subsection (3) above—

- (a) the reference to the Assembly is a reference to the Authority as respects the Assembly's functions (see subsection (14)),
- (b) the reference to the Mayor is a reference to the Authority except as respects the Assembly's functions,

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and other references in this Chapter to the Mayor or the Assembly, in their capacity as constituent bodies for the purposes of the budgetary provisions, or to their functions (in that capacity), are to be construed accordingly.]

- (4) The aggregate required by virtue of this subsection in the case of a constituent body is the aggregate of—
- (a) the expenditure the Authority estimates [^{F5}will be incurred by the body] in the year in performing its functions and [^{F6}will be charged] to a revenue account for the year [^{F7}in accordance with proper practices][^{F8}(but, in the case of the Mayor or the Assembly, see also subsections (10) to (13))];
 - (b) such allowance as the Authority estimates will be appropriate for contingencies in relation to [^{F9}amounts to be charged or credited] to a revenue account for the year [^{F10}in accordance with proper practices];
 - (c) the financial reserves which the Authority estimates it will be [^{F11}appropriate to be raised by or in respect of the body] in the year for meeting the body's estimated future expenditure; and
 - (d) such of [^{F12}the financial reserves of, or in respect of, the body] as are sufficient to meet so much of the amount estimated by the Authority to be a [^{F13}revenue account deficit of or in respect of the body] for any earlier financial year as has not already been provided for.
- (5) The aggregate required by virtue of this subsection in the case of a constituent body is the aggregate of—
- [^{F14}(a) the income which the Authority estimates will accrue to or for the body in the year and which will be credited to a revenue account for the year in accordance with proper practices, other than income which the Authority estimates will accrue in respect of any precept issued by it;]
 - (b) the amount of the body's financial reserves which the Authority estimates [^{F15}will be used by or in respect of the body] in order to provide for the items mentioned in paragraphs (a) and (b) of subsection (4) above.
- (6) If, in the case of any constituent body, the aggregate calculated under subsection (4) above exceeds that calculated under subsection (5) above—
- (a) the Authority must calculate the amount equal to the difference; and
 - (b) the amount so calculated shall be the body's component [^{F16}council tax] requirement for the year.
- (7) If, in the case of any constituent body, the aggregate calculated under subsection (4) above does not exceed that calculated under subsection (5) above, the body's component [^{F17}council tax] requirement for the year shall be nil.
- (8) The Authority must also calculate the aggregate of the component [^{F18}council tax] requirements of each of the constituent bodies and that aggregate shall be the Authority's consolidated [^{F18}council tax] requirement for the year.
- [^{F19}(9)
- [^{F20}(10) Subsections (11) to (13) below have effect for the purposes of the budgetary provisions in their application in relation to the Mayor and the Assembly in their capacity as constituent bodies.
- (11) The expenditure that is to be regarded for the purposes of subsection (4)(a) above as incurred by the Assembly in the performance of its functions includes any expenditure

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by the Authority in the performance of its functions which is incurred in respect of any of the following—

- (a) the Assembly members,
 - (b) the Assembly secretariat (see subsection (14)),
 - (c) goods or services procured solely for the purposes of the Assembly,
 - (d) the London Transport Users' Committee (see section 247 and Schedule 18),
- but does not include any expenditure falling within subsection (12) below.

(12) That expenditure is expenditure by the Authority in respect of any of the following—

- (a) accommodation provided or procured in whole or in part for the conduct of the business of the Assembly or Assembly members,
- (b) goods or services provided or procured for the Authority in general.

(13) The expenditure that is to be regarded for the purposes of subsection (4)(a) above as incurred by the Mayor in the performance of his functions is any expenditure—

- (a) which is incurred by the Authority in the performance of its functions, and
- (b) which does not fall to be regarded for the purposes of subsection (4)(a) above as incurred by the Assembly in the performance of its functions.

(14) In this section—

“the Assembly secretariat” means employees of the Authority who normally work as support staff for the Assembly or Assembly members;

“the Assembly's functions” means—

- (a) such of the functions of the Authority as are exercisable only by the Assembly acting on behalf of the Authority, and
- (b) the Assembly's function of acting jointly with the Mayor in the case of those functions of the Authority which are exercisable only by the Mayor and the Assembly acting jointly on behalf of the Authority;

“the budgetary provisions” means sections 85 to 87 of, and Schedule 6 to, this Act.

(15) All such apportionments as may be necessary for the purpose of calculating the aggregates required by subsections (4) and (5) above in the case of the Mayor and the Assembly are to be made on a just and reasonable basis.]

Textual Amendments

- F1** Words in s. 85 heading substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), [ss. 76\(2\)](#), 240(2); S.I. 2011/2896, [art. 2\(g\)](#)
- F2** Word in s. 85(1) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), [ss. 76\(3\)](#), 240(2); S.I. 2011/2896, [art. 2\(g\)](#)
- F3** S. 85(3)(a)(aa) substituted (E.W.) for s. 85(3)(a) (E.W.) (with effect in accordance with [s. 59\(6\)](#) of the amending Act) by [Greater London Authority Act 2007 \(c. 24\)](#), [ss. 12\(2\)](#), 59(4); S.I. 2007/3107, [art. 3](#)
- F4** S. 85(3A) inserted (E.W.) (with effect in accordance with [s. 59\(6\)](#) of the amending Act) by [Greater London Authority Act 2007 \(c. 24\)](#), [ss. 12\(3\)](#), 59(4); S.I. 2007/3107, [art. 3](#)
- F5** Words in s. 85(4)(a) substituted (E.W.) (with effect in accordance with [s. 59\(6\)](#) of the amending Act) by [Greater London Authority Act 2007 \(c. 24\)](#), [ss. 12\(4\)\(a\)](#), 59(4); S.I. 2007/3107, [art. 3](#)
- F6** Words in s. 85(4)(a) substituted (E.W.) (with effect in accordance with [s. 59\(6\)](#) of the amending Act) by [Greater London Authority Act 2007 \(c. 24\)](#), [ss. 12\(4\)\(b\)](#), 59(4); S.I. 2007/3107, [art. 3](#)
- F7** Words in s. 85(4)(a) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), [ss. 76\(4\)\(a\)](#), 240(2); S.I. 2011/2896, [art. 2\(g\)](#)

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- F8** Words in s. 85(4)(a) inserted (E.W.) (with effect in accordance with s. 59(6) of the amending Act) by Greater London Authority Act 2007 (c. 24), **ss. 12(4)(c)**, 59(4); S.I. 2007/3107, **art. 3**
- F9** Words in s. 85(4)(b) substituted (3.12.2011) by Localism Act 2011 (c. 20), **ss. 76(4)(b)(i)**, 240(2); S.I. 2011/2896, art. 2(g)
- F10** Words in s. 85(4)(b) inserted (3.12.2011) by Localism Act 2011 (c. 20), **ss. 76(4)(b)(ii)**, 240(2); S.I. 2011/2896, art. 2(g)
- F11** Words in s. 85(4)(c) substituted (E.W.) (with effect in accordance with s. 59(6) of the amending Act) by Greater London Authority Act 2007 (c. 24), **ss. 12(5)**, 59(4); S.I. 2007/3107, **art. 3**
- F12** Words in s. 85(4)(d) substituted (E.W.) (with effect in accordance with s. 59(6) of the amending Act) by Greater London Authority Act 2007 (c. 24), **ss. 12(6)(a)**, 59(4); S.I. 2007/3107, **art. 3**
- F13** Words in s. 85(4)(d) substituted (E.W.) (with effect in accordance with s. 59(6) of the amending Act) by Greater London Authority Act 2007 (c. 24), **ss. 12(6)(b)**, 59(4); S.I. 2007/3107, **art. 3**
- F14** S. 85(5)(a) substituted (3.12.2011) by Localism Act 2011 (c. 20), **ss. 76(5)**, 240(2); S.I. 2011/2896, art. 2(g)
- F15** Words in s. 85(5)(b) substituted (E.W.) (with effect in accordance with s. 59(6) of the amending Act) by Greater London Authority Act 2007 (c. 24), **ss. 12(8)**, 59(4); S.I. 2007/3107, **art. 3**
- F16** Words in s. 85(6)(b) substituted (3.12.2011) by Localism Act 2011 (c. 20), **ss. 76(6)**, 240(2); S.I. 2011/2896, art. 2(g)
- F17** Words in s. 85(7) substituted (3.12.2011) by Localism Act 2011 (c. 20), **ss. 76(7)**, 240(2); S.I. 2011/2896, art. 2(g)
- F18** Words in s. 85(8) substituted (3.12.2011) by Localism Act 2011 (c. 20), **ss. 76(8)**, 240(2); S.I. 2011/2896, art. 2(g)
- F19** S. 85(9) repealed (3.12.2011) by Localism Act 2011 (c. 20), ss. 76(9), 240(2), **Sch. 25 Pt. 13**; S.I. 2011/2896, art. 2(g)
- F20** S. 85(10)-(15) inserted (E.W.) (with effect in accordance with s. 59(6) of the amending Act) by Greater London Authority Act 2007 (c. 24), **ss. 12(10)**, 59(4); S.I. 2007/3107, **art. 3**

Modifications etc. (not altering text)

- C1** S. 85 modified (E.) (5.2.2000) by S.I. 2000/213, **art. 6**
S. 85 modified (2.2.2001 with effect as mentioned in reg. 1(3) of the amending S.I.) by S.I. 2001/216, **reg. 6**
- C2** S. 85 modified (with application in accordance with reg. 1(3) of the amending S.I.) by The Local Authorities (Alteration of Requisite Calculations) (England) Regulations 2006 (S.I. 2006/247), regs. 1(1), **6**
- C3** S. 85 modified (with application in accordance with reg. 1(2)(3) of the amending S.I.) by The Local Authorities (Alteration of Requisite Calculations) (England) Regulations 2007 (S.I. 2007/227), regs. 1(1)(b), **7**
- C4** S. 85 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by The Local Authorities (Alteration of Requisite Calculations) (England) Regulations 2008 (S.I. 2008/227), regs. 1(1)(b), **7**
- C5** S. 85 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by The Local Authorities (Alteration of Requisite Calculations) (England) Regulations 2009 (S.I. 2009/206), regs. 1(1)(b), **7**
- C6** S. 85 modified (E.) (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), **7**
- C7** S. 85 modified (E.) (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), **7**

Commencement Information

- I4** S. 85 wholly in force at 12.1.2000; s. 85 not in force at Royal Assent see s. 425(2); s. 85 in force at 12.1.2000 by S.I. 1999/3434, **art. 2** (subject to transitional provisions in Sch. 1 Table 1)

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M5 1992 c. 14.

86 Provisions supplemental to section 85.

- (1) An amount must not be brought into account under subsection (4) or (5) of section 85 above in the application of the subsection in relation to [^{F21}the Mayor or the Assembly] as a constituent body if the amount (or an amount which represents it) falls to be brought into account under the same subsection in its application in relation to [^{F22}the other of them or] a functional body.
- [^{F23}(1A) In making any calculation under subsection (4) of section 85 above the Authority shall ignore payments which must be met from a trust fund.
- (1B) In estimating under subsection (4)(a) of section 85 above—
- (a) in the case of any functional body, the Authority shall take into account the amount of any expenditure which it estimates will be incurred in the year in respect of the body under section 43(1) of the Local Government Act 2003 or in paying any BID levy for which the body is liable, and
 - (b) in the case of the Mayor, the Authority shall take into account the amount of any expenditure which it estimates will be incurred in the year in respect of the Authority under section 43(1) of the Local Government Act 2003 or in paying any BID levy for which the Authority is liable.]
- [^{F24}(1C) In estimating under subsection (4)(a) of section 85 above—
- (a) in the case of the Mayor, the Authority shall take into account the amount of any expenditure which it estimates will be incurred in the year by the Authority in making any repayments of grants or other sums paid to the Authority by the Secretary of State, and
 - (b) in the case of a functional body, the Authority shall take into account the amount of any expenditure which it estimates will be incurred in the year in making by or in respect of the body any repayments of grants or other sums paid to or for the body by the Secretary of State.]
- (2) In estimating under subsection (4)(a) of section 85 above in the case of any constituent body other than the [^{F25}Mayor's Office for Policing and Crime], the Authority shall take into account the amount of any levy issued to the body for the year, but (except as provided by regulations under section 74 of the ^{M6}Local Government Finance Act 1988) shall not anticipate a levy not issued.
- [^{F26}(2A) For the purposes of subsection (2) above, any levy issued to the Authority shall be treated as a levy issued to the Mayor.]
- [^{F27}(2B) In estimating under subsection (4)(a) of section 85 above in the case of the Mayor, the Authority shall take into account the amount of any expenditure which the Authority estimates it will incur in the year in pursuance of regulations under section 99(3) of the Local Government Finance Act 1988.]
- ^{F28}(3)
- (4) For the purposes of subsection (4)(c) of section 85 above a body's estimated future expenditure is—

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- (a) that which the Authority estimates [^{F29}will be incurred by] in the financial year following the year in question, [^{F30}will be charged] to a revenue account for the year and [^{F31}will have to be defrayed] in the year before the following sums are sufficiently available, namely, sums—
 - (i) which will be [^{F32}payable to or for it] for the year; and
 - (ii) in respect of which amounts will be credited to a revenue account for the year; and
- (b) that which the Authority estimates [^{F33}will be incurred by] in the financial year referred to in paragraph (a) above or any subsequent financial year in performing its functions and which will be charged to a revenue account for that or any other year.

^{F34}(4A) In making any calculation under subsection (5) of section 85 above, the Authority must ignore payments which must be made into a trust fund.

(4B) In estimating under subsection (5)(a) of section 85 above in the case of the Mayor, the Authority shall take into account—

- (a) the amounts which the Authority estimates will be paid to it in the year by billing authorities in accordance with regulations under section 99(3) of the Local Government Finance Act 1988, ^{F35}...

^{F35}(b)

^{F36}(4C)

(4D) In estimating under subsection (5)(a) of section 85 above in the case of the Mayor's Office for Policing and Crime, the Authority must use such amounts as may be prescribed by the Secretary of State as the sums that are payable to the Mayor's Office for Policing and Crime in respect of the following items—

- (a) [^{F37}locally retained] non-domestic rates,
- (b) revenue support grant, [^{F38}and]
- (c) general GLA grant, ^{F39}...

^{F39}(d)

[In subsection (4D) above “locally retained non-domestic rates” means the sums ^{F40}(4DA) received by the Authority under, or under regulations under, Schedule 7B to the Local Government Finance Act 1988, or under regulations under section 99(3) of that Act in connection with the operation of that Schedule.]

(4E) In subsection (4D) above, “prescribed” means specified in, or determined in accordance with, either—

- (a) the appropriate report or determination, or
- (b) regulations made by the Secretary of State,

as the Secretary of State may determine in the case of any particular item and any particular financial year or years.

(4F) In subsection (4E) above, “the appropriate report or determination” means—

- (a) in the case of an item specified in paragraph (a) or (b) of subsection (4D) above, the local government finance report for the financial year in question, [^{F41}and]
- (b) in the case of the item specified in paragraph (c) of that subsection, the determination under section 100 below for the financial year in question, ^{F42}...

^{F42}(c)]

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- (5) The Secretary of State may by regulations do one or both of the following—
- (a) alter the constituents of any calculation to be made under subsection (4) or (5) of section 85 above (whether by adding, deleting or amending items);
 - (b) alter the rules governing the making of any calculation under subsection [F⁴³(4F)] or (5) of section 85 above (whether by deleting or amending subsections (2) to (4) above, or any of them, or by adding other provisions, or by a combination of those methods).

F⁴⁴(6)

Textual Amendments

- F21** Words in s. 86(1) substituted (E.W.) (with effect in accordance with s. 59(6) of the amending Act) by [Greater London Authority Act 2007 \(c. 24\), ss. 12\(12\)\(a\)](#), 59(4); S.I. 2007/3107, [art. 3](#)
- F22** Words in s. 86(1) inserted (E.W.) (with effect in accordance with s. 59(6) of the amending Act) by [Greater London Authority Act 2007 \(c. 24\), ss. 12\(12\)\(b\)](#), 59(4); S.I. 2007/3107, [art. 3](#)
- F23** S. 86(1A)(1B) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\), ss. 76\(11\)](#), 240(2); S.I. 2011/2896, [art. 2\(g\)](#)
- F24** S. 86(1C) inserted (with effect in accordance with art. 1(2)(3) of the amending S.I.) by [The Localism Act 2011 \(Consequential Amendments\) Order 2014 \(S.I. 2014/389\), art. 5\(2\)](#)
- F25** Words in s. 86(2) substituted (16.1.2012) by [Police Reform and Social Responsibility Act 2011 \(c. 13\), s. 157\(1\), Sch. 16 para. 52](#); S.I. 2011/3019, [art. 3, Sch. 1](#)
- F26** S. 86(2A) inserted (E.W.) (with effect in accordance with s. 59(6) of the amending Act) by [Greater London Authority Act 2007 \(c. 24\), ss. 12\(13\)](#), 59(4); S.I. 2007/3107, [art. 3](#)
- F27** S. 86(2B) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\), ss. 76\(12\)](#), 240(2); S.I. 2011/2896, [art. 2\(g\)](#)
- F28** S. 86(3) repealed (1.8.2001) by [2001 c. 16, s. 137, Sch. 7 Pt. 5\(1\)](#); S.I. 2001/2223, [art. 3\(j\)\(i\)\(iii\)](#)
- F29** Words in s. 86(4)(a) substituted (E.W.) (with effect in accordance with s. 59(6) of the amending Act) by [Greater London Authority Act 2007 \(c. 24\), ss. 12\(14\)\(a\)](#), 59(4); S.I. 2007/3107, [art. 3](#)
- F30** Words in s. 86(4)(a) substituted (E.W.) (with effect in accordance with s. 59(6) of the amending Act) by [Greater London Authority Act 2007 \(c. 24\), ss. 12\(14\)\(b\)](#), 59(4); S.I. 2007/3107, [art. 3](#)
- F31** Words in s. 86(4)(a) substituted (E.W.) (with effect in accordance with s. 59(6) of the amending Act) by [Greater London Authority Act 2007 \(c. 24\), ss. 12\(14\)\(c\)](#), 59(4); S.I. 2007/3107, [art. 3](#)
- F32** Words in s. 86(4)(a)(i) substituted (E.W.) (with effect in accordance with s. 59(6) of the amending Act) by [Greater London Authority Act 2007 \(c. 24\), ss. 12\(14\)\(d\)](#), 59(4); S.I. 2007/3107, [art. 3](#)
- F33** Words in s. 86(4)(b) substituted (E.W.) (with effect in accordance with s. 59(6) of the amending Act) by [Greater London Authority Act 2007 \(c. 24\), ss. 12\(14\)\(d\)](#), 59(4); S.I. 2007/3107, [art. 3](#)
- F34** S. 86(4A)-(4F) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\), ss. 76\(13\)](#), 240(2); S.I. 2011/2896, [art. 2\(g\)](#) (with [art. 3\(3\)](#))
- F35** S. 86(4B)(b) and word omitted (with effect in accordance with art. 1(2)(3) of the amending S.I.) by virtue of [The Localism Act 2011 \(Consequential Amendments\) Order 2014 \(S.I. 2014/389\), art. 5\(3\)](#)
- F36** S. 86(4C) omitted (with effect in accordance with art. 1(2)(3) of the amending S.I.) by virtue of [The Localism Act 2011 \(Consequential Amendments\) Order 2014 \(S.I. 2014/389\), art. 5\(4\)](#)
- F37** Words in s. 86(4D)(a) substituted (27.3.2013) by [The Local Government Finance Act 2012 \(Consequential Amendments\) Order 2013 \(S.I. 2013/733\), arts. 1, 3\(2\)\(a\)](#)
- F38** Word in s. 86(4D)(b) inserted (E.W.) (with effect in accordance with s. 3(13) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), s. 3\(10\)\(a\)\(i\)](#)
- F39** S. 86(4D)(d) and word omitted (E.W.) (with effect in accordance with s. 3(13) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\), s. 3\(10\)\(a\)\(ii\)](#)
- F40** S. 86(4DA) inserted (27.3.2013) by [The Local Government Finance Act 2012 \(Consequential Amendments\) Order 2013 \(S.I. 2013/733\), arts. 1, 3\(2\)\(b\)](#)

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- F41** Word in s. 86(4F)(a) inserted (E.W.) (with effect in accordance with s. 3(13) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), s. 3\(10\)\(b\)\(i\)](#)
- F42** S. 86(4F)(c) and word omitted (E.W.) (with effect in accordance with s. 3(13) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\), s. 3\(10\)\(b\)\(ii\)](#)
- F43** Word in s. 86(5)(b) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), ss. 76\(14\), 240\(2\); S.I. 2011/2896, art. 2\(g\)](#)
- F44** S. 86(6) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\), ss. 76\(15\), 240\(2\), Sch. 25 Pt. 13; S.I. 2011/2896, art. 2\(g\)](#)

Commencement Information

- I5** S. 86 wholly in force at 12.1.2000; by virtue of s. 425(2) the Act comes into force at Royal Assent in regards to any power of a Minister of the Crown to make regulations or an order; s. 86 in force at 12.1.2000 insofar as not already in force by [S.I. 1999/3434, art. 2](#) (subject to transitional provisions in Sch. 1 Table 1)

Marginal Citations

- M6** [1988 c. 41.](#)

87 Procedure for determining the [^{F45}council tax] requirements.

Schedule 6 to this Act (which contains procedural requirements for determining the component [^{F45}council tax] requirements and the consolidated [^{F45}council tax] requirement) shall have effect.

Textual Amendments

- F45** Words in s. 87 substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 35; S.I. 2011/2896, art. 2\(i\)](#)

Calculation of tax payable

88 Calculation of basic amount of tax.

- (1) Section [^{F46}42B] of the ^{M7}Local Government Finance Act 1992 shall not apply in relation to the Authority and the following provisions of this section shall have effect in relation to the Authority in place of that section.
- [^{F47}(2) In relation to each financial year the Authority shall calculate the basic amount of its council tax by applying the formula—

$$(R - A) T$$

where—

R is the amount calculated (or last calculated) by the Authority under section 85(8) above as its consolidated council tax requirement for the year;

A is the amount of the special item;

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 and are notified by them to the Authority within the prescribed period.]

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- F⁴⁸(3)
- F⁴⁸(4)
- F⁴⁸(5)
- (6) The Secretary of State shall make regulations containing rules for making for any year the calculations required by item T in subsection (2) 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.
- (7) Regulations prescribing a period for the purposes of item T in subsection (2) 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.
- (8) The Secretary of State may by regulations do one or both of the following—
- (a) alter the constituents of any calculation to be made under subsection (2) above (whether by adding, deleting or amending items);
 - [^{F49}(b) provide for rules governing the making of any calculation under that subsection (whether by adding provisions to, or deleting or amending provisions of, this section, or by a combination of those methods).]
- (9) Any negative amount given by a calculation under subsection (2) above shall be assumed to be nil for the purposes of this Chapter and Chapter IV of Part I of the ^{M8}Local Government Finance Act 1992.
- (10) In this section special item has the same meaning as it has in section 89 below (see subsection (2) of that section).

Textual Amendments

- F46** Word in s. 88(1) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), **ss. 77(2)**, 240(2); S.I. 2011/2896, [art. 2\(g\)](#)
- F47** S. 88(2) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), **ss. 77(3)**, 240(2); S.I. 2011/2896, [art. 2\(g\)](#)
- F48** S. 88(3)-(5) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), **ss. 77(4)**, 240(2), **Sch. 25 Pt. 13**; S.I. 2011/2896, [art. 2\(g\)](#)
- F49** S. 88(8)(b) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), **ss. 77(5)**, 240(2); S.I. 2011/2896, [art. 2\(g\)](#)

Modifications etc. (not altering text)

- C8** S. 88 modified (E.) (1.2.2002) by [S.I. 2002/155](#), **reg. 7**
- C9** S. 88 modified (E.) (with application in accordance with reg. 1(2) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2003 \(S.I. 2003/195\)](#), **regs. 1(1), 7**
- C10** S. 88 modified (E.) (with application in accordance with reg. 1(2) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2004 \(S.I. 2004/243\)](#), **regs. 1(1), 7**
- C11** S. 88 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2005 \(S.I. 2005/190\)](#), **regs. 1(1), 7**

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- C12** S. 88 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2006 \(S.I. 2006/247\)](#), regs. 1(1), 7
- C13** S. 88 modified (E.W.) (with application in accordance with reg. 1(2)(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2007 \(S.I. 2007/227\)](#), regs. 1(1)(b), 8
- C14** S. 88 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2008 \(S.I. 2008/227\)](#), regs. 1(1)(b), 8
- C15** S. 88 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2009 \(S.I. 2009/206\)](#), regs. 1(1)(b), 8
- C16** S. 88 modified (E.) (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), 8
- C17** S. 88 modified (E.) (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), 8

Commencement Information

- I6** S. 88 wholly in force at 12.1.2000; by virtue of s. 425(2) the Act comes into force at Royal Assent in regards to any power of a Minister of the Crown to make regulations or an order; s. 88 in force at 12.1.2000 insofar as not already in force by [S.I. 1999/3434](#), art. 2, [Sch. 1](#) Table 1 (subject to transitional provisions in [Sch. 1](#) Table 1)

Marginal Citations

- M7** 1992 c. 14.
M8 1992 c. 14.

89 Additional calculations: special item for part of Greater London.

- (1) Section 45 of the ^{M9}Local Government Finance Act 1992 shall not apply in relation to the Authority, and the following provisions of this section shall have effect in relation to the Authority in place of that section.
- (2) The following provisions of this section apply where for any financial year the item mentioned in ^{F50}section 90(1)] below relates to a part only of Greater London; and in this section—
- special item means that item; and
 - the relevant part, in relation to such an item, means the part of Greater London concerned.
- (3) The Authority shall calculate the basic amount of its council tax for dwellings in any part of its area to which the special item relates by adding to the amount given by the formula in section 88(2) above the amount which, in respect of the special item, is given by the formula in subsection (4) below.
- ^{F51}(4) For dwellings in any part of Greater London to which the special item relates, the amount in respect of the special item is given by the formula—

S 2 T P 2

where—

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S2 is the amount of the special item;

TP2 is the aggregate of the amounts which are calculated by the billing authorities to which the Authority has power to issue precepts as respects the special item (“the billing authorities concerned”) as their council tax bases for the year for their areas and are notified by them to the Authority within the prescribed period.]

^{F52}(5)

^{F52}(6)

(7) Subsections (6) and (7) of section 88 above, and any regulations made under or by virtue of either of those subsections, shall have effect in relation to the calculation of TP2 in subsection (4) above as they have effect in relation to the calculation of T in subsection (2) of that section.

(8) Any negative amount given by a calculation under this section shall be assumed to be nil for the purposes of this Chapter and Chapter IV of Part I of the ^{M10}Local Government Finance Act 1992.

(9) The Secretary of State may by regulations do one or both of the following—

(a) alter the constituents of any calculation to be made under or by virtue of subsection (3) above (whether by adding, deleting or amending items);

[^{F53}(b) provide for rules governing the making of any calculation under or by virtue of that subsection (whether by adding provisions to, or deleting or amending provisions of, this section, or by a combination of those methods).]

Textual Amendments

F50 Words in s. 89(2) substituted (27.5.2000) by S.I. 2000/1435, art. 2, **Sch. Pt. 1 para. 6**

F51 S. 89(4) substituted (3.12.2011) by **Localism Act 2011 (c. 20), ss. 77(7), 240(2)**; S.I. 2011/2896, art. 2(g)

F52 S. 89(5)(6) repealed (3.12.2011) by **Localism Act 2011 (c. 20), ss. 77(8), 240(2), Sch. 25 Pt. 13**; S.I. 2011/2896, art. 2(g)

F53 S. 89(9)(b) substituted (3.12.2011) by **Localism Act 2011 (c. 20), ss. 77(9), 240(2)**; S.I. 2011/2896, art. 2(g)

Modifications etc. (not altering text)

C18 S. 89 modified (E.) (1.2.2002) by S.I. 2002/155, **reg. 8**

C19 S. 89 modified (E.) (5.2.2000) by S.I. 2000/213, **art. 7**

S. 89 modified (2.2.2001 with effect as mentioned in reg. 1(3) of the amending S.I.) by S.I. 2001/216, **reg. 7**

C20 S. 89 modified (E.) (with application in accordance with reg. 1(2) of the amending S.I.) by **The Local Authorities (Alteration of Requisite Calculations) (England) Regulations 2003 (S.I. 2003/195)**, regs. 1(1), **8**

C21 S. 89 modified (E.) (with application in accordance with reg. 1(2) of the amending S.I.) by **The Local Authorities (Alteration of Requisite Calculations) (England) Regulations 2004 (S.I. 2004/243)**, regs. 1(1), **8**

C22 S. 89 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by **The Local Authorities (Alteration of Requisite Calculations) (England) Regulations 2005 (S.I. 2005/190)**, regs. 1(1), **8**

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- C23** S. 89 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2006 \(S.I. 2006/247\)](#), regs. 1(1), **8**
- C24** S. 89 modified (with application in accordance with reg. 1(2)(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2007 \(S.I. 2007/227\)](#), regs. 1(1)(b), **9**
- C25** S. 89 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2008 \(S.I. 2008/227\)](#), regs. 1(1)(b), **9**
- C26** S. 89 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2009 \(S.I. 2009/206\)](#), regs. 1(1)(b), **9**
- C27** S. 89 modified (E.) (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), **9**
- C28** S. 89 modified (E.) (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), **9**

Commencement Information

- I7** S. 89 wholly in force at 12.1.2000; by virtue of s. 425(2) the Act comes into force in regards to any power of a Minister of the Crown to make regulations or an order; s. 89 in force at 12.1.2000 insofar as not already in force by [S.I. 1999/3434](#), **art. 2** (subject to transitional provisions in Sch. 1 Table 1)

Marginal Citations

- M9** 1992 c. 14.
M10 1992 c. 14.

90 The special item for the purposes of section 89.

- (1) The item referred to in section 89(2) above is the special expense of the [^{F54}Mayor's Office for Policing and Crime].
- (2) For the purposes of subsection (1) above, the special expense of the [^{F55}Mayor's Office for Policing and Crime] is the difference between—
- the aggregate calculated (or last calculated) under subsection (4) of section 85 above in relation to the [^{F55}Mayor's Office for Policing and Crime], and
 - the amount calculated (or last calculated) under subsection (5) of that section in relation to [^{F56}that Office],
- unless the aggregate referred to in paragraph (a) above does not exceed the aggregate referred to in paragraph (b) above, in which case the special expense is nil.
- (3) For the purposes of section 89 above, the special item relates to the part of Greater London which consists of the metropolitan police district.

Textual Amendments

- F54** Words in s. 90(1) substituted (16.1.2012) by [Police Reform and Social Responsibility Act 2011 \(c. 13\)](#), s. 157(1), **Sch. 16 para. 53(2)**; S.I. 2011/3019, art. 3, Sch. 1
- F55** Words in s. 90(2) substituted (16.1.2012) by [Police Reform and Social Responsibility Act 2011 \(c. 13\)](#), s. 157(1), **Sch. 16 para. 53(3)(a)**; S.I. 2011/3019, art. 3, Sch. 1

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F56 Words in s. 90(2)(b) substituted (16.1.2012) by [Police Reform and Social Responsibility Act 2011](#) (c. 13), s. 157(1), [Sch. 16 para. 53\(3\)\(b\)](#); S.I. 2011/3019, art. 3, Sch. 1

91 Special items: amendments of section 46 of the 1992 Act.

- (1) Section 46 of the ^{M11}Local Government Finance Act 1992 (special items for the purposes of section 45 of that Act) shall be amended as follows.
- (2) In subsection (2) (special expenses) paragraph (d) (which relates to inner London etc) shall cease to have effect.
- (3) In subsection (3) (areas to which special expenses relate) paragraph (d) (which relates to inner London etc) shall cease to have effect.
- (4) In subsection (4) (interpretation)—
 - (a) the definition of inner London area, and
 - (b) the words from and any reference to the end of the subsection (which relate to parts of Greater London),
 shall cease to have effect.

Marginal Citations

M11 1992 c. 14.

92 Calculation of tax for different valuation bands.

- (1) Section 47 of the ^{M12}Local Government Finance Act 1992 (calculation of tax for different valuation bands) shall be amended as follows.
- (2) After subsection (1) (which contains a formula and definitions of the terms used in the formula) there shall be inserted—

“(1A) Where the precepting authority is the Greater London Authority, subsection (1) above shall have effect with the substitution of the following definition for the definition of A—

“A is the amount calculated (or last calculated) by the Greater London Authority for that year under section 88(2) of the Greater London Authority Act 1999 or, where section 89 of that Act applies, the amount calculated (or last calculated) by it for that year under subsection (3) of that section in relation to that category of dwellings; ”.”
- (3) After subsection (2) there shall be inserted—

“(3) Where the precepting authority is the Greater London Authority, subsection (2) above shall have effect with the substitution for the reference to section 45 above of a reference to section 89 of the Greater London Authority Act 1999”.

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Commencement Information

I8 S. 92 wholly in force at 12.1.2000; s. 92 not in force at Royal Assent see s. 425(2); s. 92 in force at 12.1.2000 insofar as not already in force by [S.I. 1999/3434](#), [art. 2](#) (subject to transitional provisions in Sch. 1 Table 1)

Marginal Citations

M12 [1992 c. 14.](#)

93 Calculation of amount payable by each billing authority.

(1) Section 48 of the ^{M13}Local Government Finance Act 1992 (calculation of amount payable by each billing authority) shall be amended as follows.

(2) In subsection (1) there shall be added at the end “; and—

- (a) subsection (1A) below applies in relation to a precept issued by the Greater London Authority; and
- (b) subsections (2) to (6) below apply in relation to a precept issued otherwise than by the Greater London Authority.”

(3) After subsection (1) there shall be inserted—

“(1A) Where an amount calculated (or last calculated) for the year under section 88(2) or 89(3) of the Greater London Authority Act 1999 applies to dwellings in the billing authority’s area, the amount payable by that authority shall be calculated by applying the formula—

$$CxT$$

where—

C is the amount so calculated; and

T is the amount which, in relation to the billing authority, is determined for item T in section 33(1) above.”

Commencement Information

I9 S. 93 wholly in force at 12.1.2000; s. 93 not in force at Royal Assent see s. 425(2); s. 93 in force at 12.1.2000 by [S.I. 1999/3434](#), [art. 2](#) (subject to transitional provisions in Sch. 1 Table 1)

Marginal Citations

M13 [1992 c. 14.](#)

Substitute calculations etc.

94 Substitute calculations under section 49 of the 1992 Act.

(1) Section 49 of the ^{M14}Local Government Finance Act 1992 (substitute calculations) shall be amended as follows.

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(2) For subsection (1) (power to make substitute calculations) there shall be substituted—

“(1) A major precepting authority which has made calculations in relation to a financial year in accordance with—

- (a) sections 43 to 48 above (originally or by way of substitute),
- (b) sections 85 to 90 of the Greater London Authority Act 1999 and sections 47 and 48 above, or
- (c) sections 85, 86 and 88 to 90 of, and Schedule 7 to, that Act and sections 47 and 48 above (by way of substitute),

may make calculations in substitution in relation to the year in accordance with the relevant provisions.

(1A) For the purposes of subsection (1) above, the relevant provisions are—

- (a) in a case falling within paragraph (a), the provisions specified in that paragraph; and
- (b) in a case falling within paragraph (b) or (c), the provisions specified in paragraph (c).”

(3) In subsection (2) (cases where substitute calculations do not have effect)—

- (a) at the beginning of paragraph (a) there shall be inserted “ in the case of a major precepting authority other than the Greater London Authority, ”; and
- (b) after paragraph (a) there shall be inserted—

“(aa) in a case where the major precepting authority is the Greater London Authority—

- (i) the amount of any component budget requirement calculated under subsections (4) to (7) of section 85 of the Greater London Authority Act 1999,
- (ii) the amount calculated under subsection (8) of that section, or
- (iii) any amount calculated under section 88(2) or 89(3) of that Act as the basic amount of council tax applicable to any dwelling,

would exceed that so calculated in the previous calculations; or”.

- (c) in paragraph (b), after fails to comply with subsection (3) there shall be inserted “ or (3A) ”.

(4) After subsection (3) (requirement to use previous values of T and TP) there shall be inserted—

“(3A) In making substitute calculations under section 88(2) or 89(3) of the Greater London Authority Act 1999, the authority must use any amount determined in the previous calculations for item P1 or T in section 88(2) of that Act or for item P2 or item TP2 in section 89(4) of that Act.”

^{F57}(5)

(6) After subsection (5) (cases where previous calculations quashed for non-compliance with sections 43 to 48) there shall be inserted—

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- “(6) Subsections (2) and (3A) above shall not apply if the previous calculations have been quashed because of a failure to comply with the appropriate Greater London provisions in making the calculations.
- (7) For the purposes of subsection (6) above, the appropriate Greater London provisions means—
- (a) in the case of calculations required to be made in accordance with sections 85 to 90 of the Greater London Authority Act 1999 and sections 47 and 48 above, those provisions; and
 - (b) in the case of calculations required to be made in accordance with sections 85, 86 and 88 to 90 of, and Schedule 7 to, that Act and sections 47 and 48 above, those provisions.
- (8) Where the major precepting authority is the Greater London Authority, any substitute calculations under this section shall be made in accordance with Schedule 7 to the Greater London Authority Act 1999.”

Textual Amendments

F57 S. 94(5) repealed (15.1.2012) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 25 Pt. 13](#); [S.I. 2012/57](#), art. 4(1)(ee)(iii)

Commencement Information

I10 S. 94 wholly in force at 3.7.2000; s. 94 not in force at Royal Assent see s. 425(2); s. 94 in force at 3.7.2000 by [S.I. 1999/3434](#), [art. 4](#) (subject to transitional provisions in Sch. 1 Table 2)

Marginal Citations

M14 1992 c. 14.

95 Minimum budget for [^{F58}Mayor's Office for Policing and Crime].

- (1) This section applies where the Authority—
- (a) has made calculations in relation to a financial year in accordance with sections 85 to 90 above and sections 47 and 48 of the ^{M15}Local Government Finance Act 1992, or
 - (b) has made substitute calculations in relation to a financial year in accordance with sections 85, 86 and 88 to 90 above and Schedule 7 to this Act and sections 47 and 48 of that Act,

but it appears to the Secretary of State that the [^{F59}Mayor's Office for Policing and Crime], in order to restore or maintain an efficient and effective police force for its area, requires a greater component [^{F60}council tax] requirement than that previously calculated under section 85 above.

- (2) Where this section applies, the Secretary of State may direct the Authority that there must be a component [^{F61}council tax] requirement for the [^{F62}Mayor's Office for Policing and Crime] for the year which is not less than such amount as may be specified in the direction.

[^{F63}(2A) But the Secretary of State may not give a direction to the Authority under subsection (2) unless the Secretary of State is satisfied that it is necessary to give the

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direction in order to prevent the safety of people in the metropolitan police district from being put at risk.]

- (3) The amount specified in a direction under subsection (2) above shall be that which the Secretary of State considers the minimum necessary in order for the [F64 Mayor's Office for Policing and Crime] to restore or maintain an efficient and effective police force for its area.
- [F65(3A) The power exercisable by virtue of subsection (2) above, and any direction given under that power, are subject to any limitation imposed under Chapter 4ZA of Part 1 of the Local Government Finance Act 1992 (council tax referendums).]
- (4) Where a direction is given under this section, the Authority shall make calculations in substitution in relation to that year under subsections (4) to (7) of section 85 above in relation to—
 - (a) the [F66 Mayor's Office for Policing and Crime] alone; or
 - (b) the [F66 Mayor's Office for Policing and Crime] and one or more other constituent bodies.
- (5) If the result of the substitute calculations is such that—
 - (a) there is an increase in the Authority's consolidated [F67 council tax] requirement for the year, or
 - (b) there is no such increase, but the results of calculations in substitution made in accordance with sections 85, 86 and 88 to 90 above and Schedule 7 to this Act and sections 47 and 48 of the M16 Local Government Finance Act 1992 would be different from the last relevant calculations in relation to the year,the Authority shall make calculations in substitution in relation to the year in accordance with those provisions.
- (6) In subsection (5) above, the last relevant calculations means the last calculations made by the Authority in relation to the year in accordance with—
 - (a) sections 85 to 90 above and sections 47 and 48 of the M17 Local Government Finance Act 1992, or
 - (b) sections 85, 86 and 88 to 90 above and Schedule 7 to this Act and sections 47 and 48 of that Act.
- (7) None of the substitute calculations shall have any effect if—
 - (a) the amount calculated under section 85(6) or (7) above for the [F68 Mayor's Office for Policing and Crime] is not in compliance with the direction; or
 - (b) there is an increase in the Authority's consolidated [F69 council tax] requirement for the year (as last calculated) which exceeds the minimum increase required to be made to the component [F69 council tax] requirement for the [F68 Mayor's Office for Policing and Crime] (as last calculated for the year) to comply with the direction under subsection (2) above; or
 - (c) in making substitute calculations under section 88(2) or 89(3) above, the Authority fails to comply with subsection (8) below.
- (8) In making substitute calculations under section 88(2) or 89(3) above, the Authority must use any amount determined in the previous calculations for item F70 ... T in section 88(2) above or for F70 ... item TP2 in section 89(4) above.

F71(9)

F71(10)

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F71(11)

(12) Subsections (7)(c) and (8) above shall not apply if the previous calculations have been quashed because of a failure to comply with the appropriate Greater London provisions in making the calculations.

(13) For the purposes of subsection (12) above, the appropriate Greater London provisions means—

- (a) in the case of calculations required to be made in accordance with sections 85 to 90 above and sections 47 and 48 of the ^{M18}Local Government Finance Act 1992, those provisions; and
- (b) in the case of calculations required to be made in accordance with sections 85, 86 and 88 to 90 above and Schedule 7 to this Act and sections 47 and 48 of that Act, those provisions.

(14) Any substitute calculations under this section shall be made in accordance with Schedule 7 to this Act.

Textual Amendments

- F58** Words in s. 95 title substituted (16.1.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), **ss. 23(3)**, 157(1); S.I. 2011/3019, art. 3, Sch. 1
- F59** Words in s. 95(1) substituted (16.1.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), **ss. 23(4)**, 157(1); S.I. 2011/3019, art. 3, Sch. 1
- F60** Words in s. 95(1) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 7 para. 36(2)(a)**; S.I. 2011/2896, art. 2(i)
- F61** Words in s. 95(2) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 7 para. 36(2)(b)**; S.I. 2011/2896, art. 2(i)
- F62** Words in s. 95(2) substituted (16.1.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), **ss. 23(5)**, 157(1); S.I. 2011/3019, art. 3, Sch. 1
- F63** S. 95(2A) inserted (16.1.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), **ss. 23(6)**, 157(1); S.I. 2011/3019, art. 3, Sch. 1
- F64** Words in s. 95(3) substituted (16.1.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), **ss. 23(7)**, 157(1); S.I. 2011/3019, art. 3, Sch. 1
- F65** S. 95(3A) inserted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 6 para. 35**; S.I. 2011/2896, art. 2(i)
- F66** Words in s. 95(4) substituted (16.1.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), **ss. 23(7)**, 157(1); S.I. 2011/3019, art. 3, Sch. 1
- F67** Words in s. 95(5)(a) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 7 para. 36(2)(c)**; S.I. 2011/2896, art. 2(i)
- F68** Words in s. 95(7) substituted (16.1.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), **ss. 23(7)**, 157(1); S.I. 2011/3019, art. 3, Sch. 1
- F69** Words in s. 95(7)(b) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 7 para. 36(2)(d)**; S.I. 2011/2896, art. 2(i)
- F70** Words in s. 95(8) repealed (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 36(3), **Sch. 25 Pt. 13**; S.I. 2011/2896, art. 2(i)
- F71** S. 95(9)-(11) repealed (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 36(4), **Sch. 25 Pt. 13**; S.I. 2011/2896, art. 2(i)

Modifications etc. (not altering text)

- C29** S. 95 modified (3.7.2000) by 1996 c. 16, s. 96B(6) (as inserted (3.7.2000) by 1999 c. 29, s. 325, Sch. 27 para. 104 (with **Sch. 12 para. 9(1)**)); S.I. 2000/1648, art. 2, **Sch.**

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Marginal Citations

- M15** 1992 c. 14.
- M16** 1992 c. 14.
- M17** 1992 c. 14.
- M18** 1992 c. 14.

96 Provisions supplemental to section 95.

- (1) The Authority must—
 - (a) make the substitute calculations required by section 95 above, and
 - (b) where applicable, issue any precepts in substitution required in consequence under section 42 of the ^{M19}Local Government Finance Act 1992, before the end of the period of 35 days beginning with the day on which it receives the direction under section 95 above.
- (2) If the Authority fails to comply with the requirements mentioned in paragraph (a) or (b) of subsection (1) above within the period mentioned in that subsection, any authority to which it has power to issue a precept shall have no power during the period of restriction to pay anything in respect of a precept issued by the Authority for the year.
- (3) For the purposes of subsection (2) above, the period of restriction is the period which—
 - (a) begins at the end of the period mentioned in subsection (1) above; and
 - (b) ends at the time (if any) when the Authority complies with the requirements mentioned in paragraphs (a) and (b) of subsection (1) above.
- (4) The following provisions of this section apply in relation to substitute calculations other than those made pursuant to section 95 above.
- (5) Subject to variation or revocation, a direction under section 95 above shall have effect in relation to any substitute calculations made under any enactment by the Authority—
 - (a) in accordance with sections 85, 86 and 88 to 90 above and Schedule 7 to this Act and sections 47 and 48 of the ^{M20}Local Government Finance Act 1992;
 - (b) in relation to the year to which the direction relates; and
 - (c) at any time after the giving of the direction.
- (6) Where a direction under section 95 above has effect in relation to any substitute calculations by virtue of subsection (5) above, none of the calculations shall have any effect if the amount calculated under section 85(6) above for the [^{F72}Mayor's Office for Policing and Crime] is not in compliance with the direction.
- [^{F73}(7) Subsections (5) and (6) above are subject to section 95(3A) (which provides that directions under that section are subject to the limitations imposed by the provisions about council tax referendums in Chapter 4ZA of Part 1 of the Local Government Finance Act 1992).]

Textual Amendments

- F72** Words in s. 96(6) substituted (16.1.2012) by [Police Reform and Social Responsibility Act 2011 \(c. 13\)](#), [ss. 23\(8\)](#), [157\(1\)](#); [S.I. 2011/3019](#), [art. 3](#), [Sch. 1](#)
- F73** S. 96(7) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), [s. 240\(2\)](#), [Sch. 6 para. 36](#); [S.I. 2011/2896](#), [art. 2\(i\)](#)

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Marginal Citations

M19 1992 c. 14.

M20 1992 c. 14.

97 Emergencies and disasters.

(1) Where—

- (a) the Authority has made calculations in accordance with subsections (4) to (7) of section 85 above (whether originally or by way of substitute), and
- (b) the Mayor is of the opinion that, because of an emergency or disaster involving destruction of or danger to life or property, it is appropriate to recalculate any component [^{F74}council tax] requirements,

the Authority may make calculations in substitution in relation to the year in accordance with those subsections.

(2) None of the substitute calculations shall have any effect if they involve—

- (a) any change in the sums paid or to be paid to any of the functional bodies otherwise than out of the aggregate specified in subsection (2) of section 102 below; or
- (b) any change in the Authority's consolidated [^{F75}council tax] requirement for the year.

(3) Any substitute calculations under this section shall be made in accordance with Schedule 7 to this Act.

Textual Amendments

F74 Words in s. 97(1)(b) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 7 para. 37\(a\)](#); [S.I. 2011/2896](#), art. 2(i)

F75 Words in s. 97(2)(b) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 7 para. 37\(b\)](#); [S.I. 2011/2896](#), art. 2(i)

Commencement Information

I11 S. 97 wholly in force at 3.7.2000; s. 97 not in force at Royal Assent see s. 425(2); s. 97(1)(2) in force at 12.1.2000 by [S.I. 1999/3434](#), art. 2 (subject to transitional provisions in [Sch. 1 Tables 1, 2](#)); s. 97(3) in force at 3.7.2000 by [S.I. 1999/3434](#), art. 4

98 Procedure for making substitute calculations.

Schedule 7 to this Act (which contains procedural requirements for the making of substitute calculations by the Authority) shall have effect.

Supplementary

99 Interpretation of Chapter I.

In this Part—

[^{F76}BID levy" has the same meaning as in Part 4 of the Local Government Act 2003;]

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[^{F77(c)}“budgetary provisions” has the meaning given in section 85(14) above;]
component [^{F78}council tax] requirement has the meaning given in section 85(6) above;
consolidated [^{F78}council tax] requirement has the meaning given in section 85(8) above;
constituent body has the meaning given in section 85(3) above;
local government finance report means such a report under [^{F79}paragraph 5(1) of Schedule 7B to] the ^{M21}Local Government Finance Act 1988;

^{F80}
...
^{F80}
...

Textual Amendments

- F76** Words in s. 99 inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 7 para. 38(a)**; S.I. 2011/2896, art. 2(i)
- F77** Words in s. 99 inserted (E.W.) (with effect in accordance with s. 59(6) of the amending Act) by [Greater London Authority Act 2007 \(c. 24\)](#), **ss. 12(15)**, 59(4); S.I. 2007/3107, art. 3
- F78** Words in s. 99 substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 7 para. 38(b)**; S.I. 2011/2896, art. 2(i)
- F79** Words in s. 99 substituted (27.3.2013) by [The Local Government Finance Act 2012 \(Consequential Amendments\) Order 2013 \(S.I. 2013/733\)](#), arts. 1, **3(3)**
- F80** Words in s. 99 repealed (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 7 para. 38(c)**, **Sch. 25 Pt. 13**; S.I. 2011/2896, art. 2(i)

Modifications etc. (not altering text)

- C30** S. 99 modified (E.) (1.2.2002) by [S.I. 2002/155](#), **reg. 9**
- C31** S. 99 modified (E.) (with application in accordance with reg. 1(2) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2003 \(S.I. 2003/195\)](#), regs. 1(1), **9**
- C32** S. 99 modified (E.) (with application in accordance with reg. 1(2) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2004 \(S.I. 2004/243\)](#), regs. 1(1), **9**
- C33** S. 99 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2005 \(S.I. 2005/190\)](#), regs. 1(1), **9**
- C34** S. 99 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2006 \(S.I. 2006/247\)](#), regs. 1(1), **9**
- C35** S. 99 modified (E.W.) (with application in accordance with reg. 1(2)(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2007 \(S.I. 2007/227\)](#), regs. 1(1)(b), **10**
- C36** S. 99 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2008 \(S.I. 2008/227\)](#), regs. 1(1)(b), **10**
- C37** S. 99 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2009 \(S.I. 2009/206\)](#), regs. 1(1)(b), **10**
- C38** S. 99 modified (E.) (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), **10**

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C39 S. 99 modified (E.) (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), **10**

Marginal Citations

M21 1988 c. 41.

CHAPTER II

GRANTS AND [^{F81}LOCALLY RETAINED] NON-DOMESTIC RATES

Textual Amendments

F81 Words in Pt. 3 Ch. 2 heading substituted (27.3.2013) by [The Local Government Finance Act 2012 \(Consequential Amendments\) Order 2013 \(S.I. 2013/733\)](#), arts. 1, **3(4)**

Grants

100 General GLA grant.

[^{F82}(1) The Secretary of State may pay a grant (to be called “general GLA grant”) to the Authority for a financial year.]

- (2) The grant shall be paid for the purposes of the Authority and the functional bodies.
- (3) For each financial year [^{F83}for which general GLA grant is to be paid] the Secretary of State shall make a determination under this section.
- (4) A determination shall state the amount of the grant for the year.
- (5) Before making a determination, the Secretary of State shall consult the Mayor.
- (6) The grant shall be paid in such instalments or such amounts and at such times as the Secretary of State may, with the Treasury’s consent, determine.

Textual Amendments

F82 S. 100(1) substituted (E.W.) (with effect in accordance with s. 4(4) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), s. **4(2)**

F83 Words in s. 100(3) inserted (E.W.) (with effect in accordance with s. 4(4) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), s. **4(3)**

Commencement Information

I12 S. 100 wholly in force at 3.7.2000; s. 100 not in force at Royal Assent see s. 425(2); s. 100(1)-(4)(6) in force at 12.1.2000 by [S.I. 1999/3434](#), art. **2**; s. 100(5) in force at 3.7.2000 by [S.I. 1999/3434](#), art. **4**

101 GLA transport grant.

- (1) For each financial year, the Secretary of State shall pay a grant (to be called GLA transport grant) to the Authority.

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- (2) The grant shall be paid for the purposes of Transport for London.
- (3) For each financial year the Secretary of State, after consultation with the Mayor, shall make a determination stating the amount of the grant for the year.
- (4) The grant shall be paid in such instalments or such amounts and at such times as the Secretary of State may, with the Treasury’s consent, determine.
- (5) The amount of the grant, or any terms relating to payment of the grant, may be varied from time to time by the Secretary of State after consultation with the Mayor.

Commencement Information

I13 S. 101 wholly in force at 12.1.2000; s. 101 not in force at Royal Assent see s. 425(2); s. 101 in force at 12.1.2000 by [S.I. 1999/3434](#), [art. 2](#) (subject to transitional provisions in [Sch. 1](#) Tables 1, 2)

Distribution of grants etc.

102 Mayor to distribute grants etc between Authority and functional bodies.

- (1) For each financial year, it shall be the duty of the Authority to pay to each functional body, out of the aggregate specified in subsection (2) below, the amount required by the body out of that aggregate in accordance with the calculations (or last calculations) under section 85(4) to (7) of this Act.
- (2) The aggregate mentioned in subsection (1) above is the aggregate of the sums received by the Authority for the financial year in respect of—
 - (a) revenue support grant;
 - ^{F84}(b)
 - ^{F85}(c)
 - (d) general GLA grant;
 - (e) [^{F86}locally retained] non-domestic rates;
 - (f) any precept issued by the Authority; and
 - (g) payments to the Authority by billing authorities in accordance with regulations under section 99(3) of the ^{M22}Local Government Finance Act 1988.

[^{F87}and which are credited to a revenue account for the year in accordance with proper practices.]
- (3) The payments required by subsection (1) above shall be made by instalments during the financial year in question.
- (4) The instalments to be paid under subsection (3) above to a functional body shall be payments of such amounts, and shall be payable at such times, as will enable the body to meet its budgeted expenditure for the year as it falls due.
- (5) It shall be the duty of the Authority to pay instalments under subsection (3) above punctually.
- (6) In the application of subsection (4) above in relation to a functional body, budgeted expenditure means expenditure which, in accordance with the calculations (or last

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calculations) made under section 85(4) to (7) above, the body is to meet out of payments by way of instalments under this section.

- (7) If an overpayment is made to a functional body in respect of the sums payable to it by virtue of this section, the functional body shall, in accordance with any directions given to it for the purpose by the Mayor, make at such times and in such manner as may be specified in the directions such payments to the Authority by way of repayment as may be so specified.

^{F88}(8)

- [^{F89}(9) The reference in subsection (2)(e) to the sums received by the Authority for the financial year in respect of locally retained non-domestic rates is to the sums received by it in the year under, or under regulations under, Schedule 7B to the Local Government Finance Act 1988, or under regulations under section 99(3) of that Act in connection with the operation of that Schedule.]

Textual Amendments

- F84** S. 102(2)(b) omitted (E.W.) (with effect in accordance with s. 3(13) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\), s. 3\(11\)](#)
- F85** S. 102(2)(c) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 39\(a\), Sch. 25 Pt. 13; S.I. 2011/2896, art. 2\(i\)](#)
- F86** Words in s. 102(2)(e) substituted (27.3.2013) by [The Local Government Finance Act 2012 \(Consequential Amendments\) Order 2013 \(S.I. 2013/733\), arts. 1, 3\(5\)\(a\)](#)
- F87** Words in s. 102(2) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 39\(b\); S.I. 2011/2896, art. 2\(i\)](#)
- F88** S. 102(8) omitted (with effect in accordance with art. 1(2)(3) of the amending S.I.) by virtue of [The Localism Act 2011 \(Consequential Amendments\) Order 2014 \(S.I. 2014/389\), art. 6](#)
- F89** S. 102(9) inserted (27.3.2013) by [The Local Government Finance Act 2012 \(Consequential Amendments\) Order 2013 \(S.I. 2013/733\), arts. 1, 3\(5\)\(b\)](#)

Modifications etc. (not altering text)

- C40** S. 102 modified (E.) (1.2.2002) by [S.I. 2002/155, reg. 10](#)
- C41** S. 102 modified (E.) (with application in accordance with reg. 1(2) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2003 \(S.I. 2003/195\), regs. 1\(1\), 10](#)
- C42** S. 102 modified (E.) (with application in accordance with reg. 1(2) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2004 \(S.I. 2004/243\), regs. 1\(1\), 10](#)
- C43** S. 102 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2005 \(S.I. 2005/190\), regs. 1\(1\), 10](#)
- C44** S. 102 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2006 \(S.I. 2006/247\), regs. 1\(1\), 10](#)
- C45** S. 102 modified (E.W.) (with application in accordance with reg. 1(2)(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2007 \(S.I. 2007/227\), regs. 1\(1\)\(b\), 11](#)
- C46** S. 102 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2008 \(S.I. 2008/227\), regs. 1\(1\)\(b\), 11](#)

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- C47** S. 102 modified (E.) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2009 \(S.I. 2009/206\)](#), regs. 1(1)(b), **11**
- C48** S. 102 modified (E.) (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), **11**
- C49** S. 102 modified (E.) (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), **11**

Commencement Information

- I14** S. 102 wholly in force at 3.7.2000; s. 102 not in force at Royal Assent see s. 425(2); s. 102(1)-(4)(6)-(8) in force at 12.1.2000 by [S.I. 1999/3434](#), **art. 2** (subject to transitional provisions in Sch. 1 Table 1); s. 102(5) in force at 3.7.2000 by [S.I. 1999/3434](#), **art. 4**

Marginal Citations

- M22** 1988 c. 41.

103 Authority's duty to account to functional bodies for their grants.

- (1) Where the Authority receives any grant or other payment made only for the purposes, or particular purposes, of a functional body, the Authority shall forthwith account for the grant or other payment to the functional body concerned and pay it over to that body.
- (2) Subsection (1) above does not apply in relation to any sum received in respect of an item which falls within any of the paragraphs of subsection (2) of section 102 above.

CHAPTER III

EMERGENCY FINANCIAL ASSISTANCE, FUNDS AND MISCELLANEOUS MATTERS

104 Emergency financial assistance.

- (1) Section 155 of the ^{M23}Local Government and Housing Act 1989 (emergency financial assistance to local authorities) shall be amended as follows.
- (2) After subsection (1) (local authority incurring expenditure as result of emergency or disaster) there shall be inserted—
 - “(1A) Expenditure incurred as mentioned in subsection (1) above by—
 - (a) the London Fire and Emergency Planning Authority,
 - (b) the Metropolitan Police Authority, or
 - (c) Transport for London, in respect of places or areas within Greater London,
 shall be treated for the purposes of this section as expenditure so incurred by the Greater London Authority (and, accordingly, as so incurred by a local authority).
 - (1B) To the extent that any financial assistance given to the Greater London Authority under this section is referable to expenditure incurred by a body

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mentioned in paragraph (a), (b) or (c) of subsection (1A) above, the financial assistance shall be treated for the purposes of section 103 of the Greater London Authority Act 1999 as a payment made to the Greater London Authority for the purposes of that body.”

(3) In subsection (4) (local authorities in England and Wales to which the section applies)

(a) after paragraph (b) there shall be inserted—

“(bb) the Greater London Authority;”;

[^{F90}(b) at the end of paragraph (eb) there shall be inserted “ or ”; and]

(c) paragraph (f) (Receiver for the Metropolitan Police District) shall cease to have effect.

Textual Amendments

F90 S. 104(3)(b) repealed (1.4.2002 for E.W. and otherwise *prosp.*) by 2001 c. 16, ss. 137, 138(2), **Sch. 7 Pt. 5(1)**; S.I. 2002/344, **art. 3(j)(m)** (with transitional provision in art. 4)

Marginal Citations

M23 1989 c. 42.

105 Component budgets: anticipation of certain levies.

(1) Section 74 of the ^{M24}Local Government Finance Act 1988 (levies) shall be amended as follows.

(2) In subsection (4) (which enables regulations to include provision permitting anticipation of levies under the section in the making of certain calculations) after paragraph (b) there shall be inserted—

“(bb) that the Greater London Authority in making calculations in accordance with sections 85 and 86 of the Greater London Authority Act 1999 (originally or by way of substitute) in the case of any constituent body (within the meaning of those sections), except the Metropolitan Police Authority (for which separate provision is made), may anticipate a levy;”.

Commencement Information

I15 S. 105 wholly in force at 12.1.2000; s. 105 not in force at Royal Assent see s. 425(2); s. 105 in force at 12.1.2000 by S.I. 1999/3434, **art. 2** (subject to transitional provisions in Sch. 1 Table 1)

Marginal Citations

M24 1988 c. 41.

106 The Authority’s general fund.

(1) Section 91 of the ^{M25}Local Government Finance Act 1988 (general funds) shall be amended as follows.

(2) In subsection (1) (which specifies the relevant authorities) after paragraph (aa) there shall be inserted—

Changes to legislation: Greater London Authority Act 1999, Part III is up to date with all changes known to be in force on or before 03 August 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

“(ab) the Greater London Authority,”.

(3) In subsection (3) (general fund to be established on 1 April 1990, subject to subsection (3A)) for subsection (3A) there shall be substituted “ subsections (3A) and (3C) ”.

(4) After subsection (3B) there shall be inserted—

“(3C) In the case of the Greater London Authority, the general fund must be established on a date specified in regulations.”

(5) In section 143 of the ^{M26}Local Government Finance Act 1988 (regulations and orders) in subsection (5) (exceptions from Parliamentary procedure) after regulations under section 75 there shall be inserted “ , 91(3C) ”.

Marginal Citations

M25 1988 c. 41.

M26 1988 c. 41.

107 Judicial review.

(1) Section 66 of the ^{M27}Local Government Finance Act 1992 (matters which are not to be questioned except on judicial review) shall be amended as follows.

(2) In subsection (2) (which specifies the matters) after paragraph (c) there shall be inserted—

“(cc) a calculation made in accordance with any of sections 85 to 90 of the Greater London Authority Act 1999;

(cd) a substitute calculation made in accordance with any of sections 85, 86 and 88 to 90 of, and Schedule 7 to, that Act;”.

Marginal Citations

M27 1992 c. 14.

108 Functions to be discharged only by certain authorities.

(1) Section 67 of the ^{M28}Local Government Finance Act 1992 (functions to be discharged only by the authority) shall be amended as follows.

[^{F91}(2) In subsection (1) (functions to be discharged only by authority, subject to subsection (3)) for subsection (3) there shall be substituted “subsections (3) and (3A)”.]

(3) In subsection (2) (which specifies the functions) after paragraph (b) there shall be inserted—

“(bb) making a calculation in accordance with any of sections 85 to 90 of the Greater London Authority Act 1999;

(bc) making a substitute calculation in accordance with any of sections 85, 86 and 88 to 90 of, and Schedule 7 to, that Act;”.

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(4) In subsection (3) (functions which may be exercised by a committee) at the beginning there shall be inserted “ Subject to subsection (3B) below, ”.

(5) After subsection (3) there shall be inserted—

“(3A) In the case of the Greater London Authority, the functions mentioned in subsection (2) above shall be discharged on behalf of the Authority in accordance with the provisions of the Greater London Authority Act 1999 but only by the Mayor of London, the London Assembly or the Mayor and Assembly acting jointly.

(3B) Subsection (3) above does not apply in relation to the Greater London Authority, but where Schedule 6 to the Greater London Authority Act 1999 makes provision enabling a function to be discharged by a committee or other representatives of the London Assembly, the function may be discharged by such a committee or representatives in accordance with the provisions of that Schedule.”

Textual Amendments

F91 S. 108(2) repealed (18.11.2003 for E.) by [Local Government Act 2003 \(c. 26\)](#), s. 128(6), [Sch. 8 Pt. 1](#); [S.I. 2003/2938](#), art. 3(i)(vii) (with art. 8, Sch.)

Marginal Citations

M28 1992 c. 14.

109 Information.

(1) In section 168 of the ^{M29}Local Government Act 1972 (local financial returns) in subsection (5) (which defines local authority for the purposes of the section) the word and at the end of paragraph (b) shall be omitted and after paragraph (c) there shall be added “; and

(d) a functional body, within the meaning of the Greater London Authority Act 1999.”

(2) In section 139A of the ^{M30}Local Government Finance Act 1988 (information) in subsection (5) (which defines the relevant authorities) after paragraph (b) there shall be inserted—

“(c) a functional body, within the meaning of the Greater London Authority Act 1999.”

(3) Section 68 of the ^{M31}Local Government Finance Act 1992 (information required for purposes of Part I of that Act by Secretary of State from relevant authority or relevant officer) shall be amended as follows.

(4) In subsection (1)(b), after this Part there shall be inserted “ or Part III of the Greater London Authority Act 1999 ”.

(5) In subsection (3) (failure of authority or officer to comply) after this Part there shall be inserted “ or Part III of the Greater London Authority Act 1999 ”.

(6) In subsection (5), in the definition of relevant authority after means there shall be inserted “ (a) ” and after precepting authority; there shall be inserted “or

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(b) a functional body, within the meaning of the Greater London Authority Act 1999) (see section 424(1) of that Act);”.

Marginal Citations

- M29 1972 c. 70.
- M30 1988 c. 41.
- M31 1992 c. 14.

110 Provision of information by functional bodies to Mayor or Assembly.

- (1) A functional body shall, at the request of the Mayor or the Assembly, provide the Authority with such information relating to the financial affairs of the body as may be specified or described in the request.
- (2) The information shall be provided in such form and manner, and within such time, as may be specified in the request.
- (3) The information that may be requested under subsection (1) above is such information as may be required for the purpose of any functions exercisable by the Mayor or the Assembly.
- (4) The information that may be requested under subsection (1) above from a functional body includes—
 - (a) information which the body has or can reasonably obtain; and
 - (b) information about the body’s plans or proposals relating to the finances or expenditure of the body or of any company in which the body has an interest.

CHAPTER IV

REVENUE ACCOUNTS AND CAPITAL FINANCE

Application of Part IV of Local Government and Housing Act 1989

^{F92} **111 Part IV of 1989 Act to apply to Authority and functional bodies.**

Textual Amendments

- F92** S. 111 repealed (1.4.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(6), [Sch. 8 Pt. 1](#); S.I. 2003/2938, art. 6(e)(ii) (with art. 8, Sch.)

Credit approvals

^{F93} **112 Provisions to be in place of sections 53 to 55 of 1989 Act.**

Changes to legislation: Greater London Authority Act 1999, Part III is up to date with all changes known to be in force on or before 03 August 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

Textual Amendments

F93 Ss. 112-118 repealed (1.1.2004 for the repeal of ss. 113, 115(2), 1.4.2004 in so far as not already in force) by [Local Government Act 2003 \(c. 26\)](#), s. 128(3)(e)(f), [Sch. 7 para. 71](#), [Sch. 8 Pt. 1](#); S.I. 2003/2938, art. 4(d)(e)(ii) (with art. 8, Sch.); S.I. 2003/2938, art. 6(d)(ii)(e)(ii) (with art. 8, Sch.)

F93 113 Aggregate credit approval for Authority and functional bodies.

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Textual Amendments

F93 Ss. 112-118 repealed (1.1.2004 for the repeal of ss. 113, 115(2), 1.4.2004 in so far as not already in force) by [Local Government Act 2003 \(c. 26\)](#), s. 128(3)(e)(f), [Sch. 7 para. 71](#), [Sch. 8 Pt. 1](#); S.I. 2003/2938, art. 4(d)(e)(ii) (with art. 8, Sch.); S.I. 2003/2938, art. 6(d)(ii)(e)(ii) (with art. 8, Sch.)

F93 114 Additional credit approval.

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Textual Amendments

F93 Ss. 112-118 repealed (1.1.2004 for the repeal of ss. 113, 115(2), 1.4.2004 in so far as not already in force) by [Local Government Act 2003 \(c. 26\)](#), s. 128(3)(e)(f), [Sch. 7 para. 71](#), [Sch. 8 Pt. 1](#); S.I. 2003/2938, art. 4(d)(e)(ii) (with art. 8, Sch.); S.I. 2003/2938, art. 6(d)(ii)(e)(ii) (with art. 8, Sch.)

F93 115 Notification of category C or D allocations.

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Textual Amendments

F93 Ss. 112-118 repealed (1.1.2004 for the repeal of ss. 113, 115(2), 1.4.2004 in so far as not already in force) by [Local Government Act 2003 \(c. 26\)](#), s. 128(3)(e)(f), [Sch. 7 para. 71](#), [Sch. 8 Pt. 1](#); S.I. 2003/2938, art. 4(d)(e)(ii) (with art. 8, Sch.); S.I. 2003/2938, art. 6(d)(ii)(e)(ii) (with art. 8, Sch.)

F93 116 Amortisation.

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Textual Amendments

F93 Ss. 112-118 repealed (1.1.2004 for the repeal of ss. 113, 115(2), 1.4.2004 in so far as not already in force) by [Local Government Act 2003 \(c. 26\)](#), s. 128(3)(e)(f), [Sch. 7 para. 71](#), [Sch. 8 Pt. 1](#); S.I. 2003/2938, art. 4(d)(e)(ii) (with art. 8, Sch.); S.I. 2003/2938, art. 6(d)(ii)(e)(ii) (with art. 8, Sch.)

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F93 117 Criteria for issuing credit approvals.

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Textual Amendments

F93 Ss. 112-118 repealed (1.1.2004 for the repeal of ss. 113, 115(2), 1.4.2004 in so far as not already in force) by [Local Government Act 2003 \(c. 26\)](#), s. 128(3)(e)(f), [Sch. 7 para. 71](#), [Sch. 8 Pt. 1](#); [S.I. 2003/2938](#), art. 4(d)(e)(ii) (with art. 8, Sch.); [S.I. 2003/2938](#), art. 6(d)(ii)(e)(ii) (with art. 8, Sch.)

F93 118 Part IV of 1989 Act and credit approvals under this Chapter.

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Textual Amendments

F93 Ss. 112-118 repealed (1.1.2004 for the repeal of ss. 113, 115(2), 1.4.2004 in so far as not already in force) by [Local Government Act 2003 \(c. 26\)](#), s. 128(3)(e)(f), [Sch. 7 para. 71](#), [Sch. 8 Pt. 1](#); [S.I. 2003/2938](#), art. 4(d)(e)(ii) (with art. 8, Sch.); [S.I. 2003/2938](#), art. 6(d)(ii)(e)(ii) (with art. 8, Sch.)

Capital receipts and mutual grants

119 Power to redistribute capital receipts of functional bodies.

- (1) The Secretary of State may make regulations for and in connection with conferring on the Mayor power to direct any functional body to pay to the Authority such percentage as may be specified in the direction of so much of ^{F94}... the body's capital receipts as may be so specified.
- (2) The power conferred on the Mayor must be exercisable only for the purpose of enabling the amount paid under such a direction (the relevant amount) to be applied towards meeting [^{F95} capital expenditure] of another functional body or of the Authority (the assisted body).
- (3) The provision that may be made by regulations under subsection (1) above includes provision—
 - (a) with respect to the percentage or maximum percentage that may be specified in a direction;
 - (b) with respect to the portion of ^{F96}... a functional body's capital receipts in respect of which a direction may be issued;
 - (c) requiring a direction to be complied with before the expiration of a prescribed period;
 - (d) requiring the Mayor, within such time or in such manner as may be prescribed, to notify the functional bodies of decisions taken with respect to the exercise of powers conferred by the regulations;
 - (e) for and in connection with enabling the Mayor to permit the relevant amount to be applied towards meeting [^{F97} capital expenditure] of the assisted body generally or to require it to be applied towards meeting only such expenditure of a particular description;

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- [^{F98}(f) for and in connection with treating the whole or a prescribed part of the relevant amount as added to the capital receipts of the assisted body, for the purposes of Chapter 1 of Part 1 of the Local Government Act 2003 (capital finance);]
- (g) for and in connection with requiring an assisted body to apply the relevant amount only for the purposes for which it was paid to the body.

(4) In this section prescribed means prescribed by regulations.

Textual Amendments

- F94** Words in s. 119(1) repealed (1.4.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(6), [Sch. 8 Pt. 1](#); [S.I. 2003/2938](#), art. 6(e)(ii) (with art. 8, Sch.)
- F95** Words in s. 119(2) substituted (1.4.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(3)(e), [Sch. 7 para. 72\(2\)](#); [S.I. 2003/2938](#), art. 6(d)(i) (with art. 8, Sch.)
- F96** Words in s. 119(3)(b) repealed (1.4.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(6), [Sch. 8 Pt. 1](#); [S.I. 2003/2938](#), art. 6(e)(ii) (with art. 8, Sch.)
- F97** Words in s. 119(3)(e) substituted (1.4.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(3)(e), [Sch. 7 para. 72\(3\)\(a\)](#); [S.I. 2003/2938](#), art. 6(d)(i) (with art. 8, Sch.)
- F98** S. 119(3)(f) substituted (1.4.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(3)(e), [Sch. 7 para. 72\(3\)\(b\)](#); [S.I. 2003/2938](#), art. 6(d)(i) (with art. 8, Sch.)

Commencement Information

- I16** S.119 wholly in force at 3.7.2000: s.119 in force at Royal Assent (11.11.1999) for certain purposes, see s.425(2); s. 119 in force (3.7.2000) in so far as not already in force by [S.I. 2000/801](#), art. 2(2)(c), [Sch. Pt. 3](#)

120 Capital grants between Authority and functional bodies.

- (1) The Authority may pay grants towards meeting [^{F99}capital expenditure] incurred or to be incurred by a functional body for the purposes of, or in connection with, the discharge of the functions of that body.
- (2) A functional body may, with the consent of the Mayor, pay a grant towards meeting [^{F99}capital expenditure] incurred or to be incurred by another functional body, or by the Authority, for the purposes of, or in connection with, the discharge of the functions of the body to which the grant is made.
- (3) A grant under this section must not be made subject to any limitation in respect of the [^{F99}capital expenditure] which it may be applied towards meeting.
- (4) A grant under this section must be applied by the recipient body solely towards meeting [^{F99}capital expenditure] incurred or to be incurred by that body for the purposes of, or in connection with, the discharge of its functions.

Textual Amendments

- F99** Words in s. 120 substituted (1.4.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(3)(e), [Sch. 7 para. 73](#); [S.I. 2003/2938](#), art. 6(d)(i) (with art. 8, Sch.)

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121 Revenue grants between Authority and functional bodies.

- (1) The Authority may pay grants towards meeting expenditure, other than [^{F100}capital expenditure], incurred or to be incurred by a functional body for the purposes of, or in connection with, the discharge of the functions of that body.
- (2) A functional body may, with the consent of the Mayor, pay a grant towards meeting expenditure, other than [^{F100}capital expenditure], incurred or to be incurred by another functional body, or by the Authority, for the purposes of, or in connection with, the discharge of the functions of the body to which the grant is made.
- (3) A grant under this section must not be made subject to any limitation in respect of the expenditure which it may be applied towards meeting (other than that the expenditure must not be [^{F100}capital expenditure]).
- (4) A grant under this section must be applied by the recipient body solely towards meeting expenditure incurred or to be incurred by that body for the purposes of, or in connection with, the discharge of its functions, other than [^{F100}capital expenditure].

Textual Amendments

F100 Words in s. 121 substituted (1.4.2004) by [Local Government Act 2003 \(c. 26\), s. 128\(3\)\(e\), Sch. 7 para. 74](#); [S.I. 2003/2938, art. 6\(d\)\(i\)](#) (with art. 8, Sch.)

The Mayor's capital spending plan

122 Form and contents.

- (1) The Mayor shall, in accordance with the following provisions of this section and sections 123 and 124 below, prepare for each financial year a capital spending plan for the functional bodies.
- (2) A capital spending plan shall consist of the sections described in subsections (3) to (6) below.
- (3) Section A of a capital spending plan shall consist of a statement for each functional body of the Mayor's estimates of the following amounts—
 - (a) the total amount of capital grants likely to be paid to the body during the year by any person other than the Authority;
 - (b) the amount, at the beginning of the year, of ^{F101}... the body's capital receipts; and
 - (c) the amount by which the [^{F102}body's capital receipts are] likely to be increased by capital receipts which it appears to the Mayor the functional body might reasonably be expected to receive, or is likely to receive, during the year.
- (4) Section B of a capital spending plan shall consist of a statement for each functional body of the following amounts—
 - (a) if the Mayor has decided a minimum amount of grant which the Authority is to pay to the body for the year under section 120(1) above, that minimum amount;
 - ^{F103}(b) the total of the amounts which the Mayor expects the body—
 - (i) to borrow in the year, or

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- (ii) to be treated as borrowing in the year because of section 8(2) of the Local Government Act 2003 (under which entry into, or variation of, a credit arrangement is treated as a form of borrowing).]
- (5) Section C of a capital spending plan shall consist of a statement for each functional body of the total of the following amounts—
- (a) the total amount of [^{F104}capital expenditure] which the Mayor expects the body to incur during the year; and
 - [^{F105}(b) the total of the amounts which the Mayor expects the body to be treated as borrowing in the year because of section 8(2) of the Local Government Act 2003;]
- and in this section the total of those amounts is referred to as the body’s total capital spending for the year.
- (6) Section D of a capital spending plan shall consist of an analysis of each functional body’s total capital spending for the year showing—
- (a) the amount which the Mayor expects the body to meet out of capital grants;
 - (b) the amount which he expects the body to meet out of ^{F106}... its capital receipts;
 - [^{F107}(c) the amount which he expects the body to meet by borrowing or entering into or varying credit arrangements;]
 - (d) the amount which he expects the body to meet by making a charge to a revenue account.

Textual Amendments

- F101** Words in s. 122(3)(b) repealed (1.1.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(6), **Sch. 8 Pt. 1**; [S.I. 2003/2938](#), art. 4(e) (with art. 8, Sch.)
- F102** Words in s. 122(3)(c) substituted (1.1.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(3)(e), **Sch. 7 para. 75(2)**; [S.I. 2003/2938](#), art. 4(d)(i) (with art. 8, Sch.)
- F103** S. 122(4)(b) substituted for s. 122(4)(b)-(d) (1.1.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(3)(e), **Sch. 7 para. 75(3)**; [S.I. 2003/2938](#), art. 4(d)(i) (with art. 8, Sch.)
- F104** Words in s. 122(5)(a) substituted (1.1.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(3)(e), **Sch. 7 para. 75(4)(a)**; [S.I. 2003/2938](#), art. 4(d)(i) (with art. 8, Sch.)
- F105** S. 122(5)(b) substituted (1.1.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(3)(e), **Sch. 7 para. 75(4)(b)**; [S.I. 2003/2938](#), art. 4(d)(i) (with art. 8, Sch.)
- F106** Words in s. 122(6)(b) repealed (1.1.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(6), **Sch. 8 Pt. 1**; [S.I. 2003/2938](#), art. 4(e) (with art. 8, Sch.)
- F107** S. 122(6)(c) substituted (1.1.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(3)(e), **Sch. 7 para. 75(5)**; [S.I. 2003/2938](#), art. 4(d)(i) (with art. 8, Sch.)

Commencement Information

- I17** S. 122 partly in force; s. 122 not in force at Royal Assent, see s. 425(2); s. 122 in force for specified purposes (3.7.2000) by [S.I. 2000/801](#), art. 2(2)(c), **Sch. Pt. 3**

123 Preparation.

- [^{F108}(1) For each financial year, the Mayor shall prepare a draft of the capital spending plan for the year.]
- (2) Before 15th January in the financial year preceding that to which the capital spending plan relates, the Mayor shall—

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- (a) send a copy of the draft to the Assembly and to each functional body; and
 - (b) invite them to submit their comments on the draft to him in writing within 21 days.
- (3) Before finally determining the contents of the capital spending plan, the Mayor shall consider any comments submitted in accordance with the invitation under subsection (2)(b) above and make such revisions of the draft as he thinks fit, having regard to those comments.
- (4) Before 28th February in the financial year preceding that to which the capital spending plan relates, the Mayor shall—
 - (a) send the plan to the Secretary of State; and
 - (b) send a copy of the plan to the Assembly and to each functional body.
- (5) A copy of the capital spending plan shall be kept available for the appropriate period by the Mayor for inspection by any person on request free of charge at the principal offices of the Authority at reasonable hours.
- (6) A copy of the capital spending plan, or any part of it, shall be supplied to any person on request during the appropriate period for such reasonable fee as the Mayor may determine.
- (7) In this section the appropriate period in the case of a capital spending plan is the period of six years beginning with the date of publication of that plan pursuant to this section.

Textual Amendments

F108 S. 123(1) substituted (1.1.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(3)(e), [Sch. 7 para. 76](#); [S.I. 2003/2938](#), art. 4(d)(i) (with art. 8, Sch.)

Commencement Information

I18 S. 123 partly in force; s. 123 not in force at Royal Assent, see s. 425(2); s. 123 in force for specified purposes (3.7.2000) by [S.I. 2000/801](#), art. 2(2)(c), [Sch. Pt. 3](#)

Supplementary provisions

124 Admissible factors in preparing capital spending plan etc.

- (1) In preparing a capital spending plan for any financial year, the Mayor may take account of such factors as appear to him to be appropriate.
- (2) The reference in subsection (1) above to preparing a capital spending plan for a financial year includes a reference to deciding, in the case of each of the functional bodies,—
 - (a) the minimum amount of grant which the Authority is to pay to the body for the year under section 120 above; and
 - [^{F109}(b) the amounts to be transferred to the body under section 32(5) of the Local Government Act 2003 (Mayor’s power to transfer expenditure grant);]
- (3) Without prejudice to the generality of subsection (1) above, the Mayor may in particular take account of—

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- (a) the capital spending plans for such financial years which have ended as he may determine; and
 - (b) the amounts of each functional body’s total capital spending specified in section C of each of those plans which have been met as described in each of the paragraphs of subsection (4) below.
- (4) Those amounts are—
- (a) the amount met out of capital grants made to the body;
 - [^{F110}(b) the amount met out of ^{F111}... the body’s capital receipts;
 - [^{F112}(c) the amount met by borrowing or entering into or varying credit arrangements;]
 - (d) the amount met by making a charge to a revenue account.]

Textual Amendments

F109 S. 124(2)(b) substituted (1.1.2004) by [Local Government Act 2003 \(c. 26\), s. 128\(3\)\(e\), Sch. 7 para. 77\(2\)](#); [S.I. 2003/2938, art. 4\(d\)\(i\)](#) (with art. 8, Sch.)

F110 S. 124(4)(aa) inserted (1.1.2004) by [Local Government Act 2003 \(c. 26\), s. 128\(3\)\(e\), Sch. 7 para. 77\(3\)\(a\)](#); [S.I. 2003/2938, art. 4\(d\)\(i\)](#) (with art. 8, Sch.)

F111 Words in s. 124(4)(b) repealed (1.1.2004) by [Local Government Act 2003 \(c. 26\), s. 128\(6\), Sch. 8 Pt. 1](#); [S.I. 2003/2938, art. 4\(e\)](#) (with art. 8, Sch.)

F112 S. 124(4)(c) substituted (1.1.2004) by [Local Government Act 2003 \(c. 26\), s. 128\(3\)\(e\), Sch. 7 para. 77\(3\)\(b\)](#); [S.I. 2003/2938, art. 4\(d\)\(i\)](#) (with art. 8, Sch.)

Commencement Information

I19 S. 124 partly in force; s. 124 not in force at Royal Assent, see s. 425(2); s. 124 in force for specified purposes (3.7.2000) by [S.I. 2000/801, art. 2\(2\)\(c\), Sch. Pt. 3](#)

125 Information.

- (1) The Mayor may serve on a functional body a notice requiring the body to supply to him such information as is specified in the notice and required by him for the purpose of deciding whether to exercise his powers, and how to perform his functions, under this Chapter.
- (2) If the information specified in a notice under this section is in the possession or under the control of the functional body on which the notice is served, the body shall supply the information required in such form and manner, and at such time, as is specified in the notice and, if the notice so requires, the information shall be certified (according as is specified in the notice) ^{F113}...—
 - (a) by the chief finance officer of the body, within the meaning of section 127 below, or by such other person as may be specified in the notice; ^{F114}...
 - ^{F114}(b)
- (3) If a functional body fails to comply with subsection (2) above, the Mayor may decide—
 - (a) whether to exercise his powers, and how to perform his functions, under this Chapter, or
 - (b) whether the body has acted, or is likely to act, in accordance with this Chapter, on the basis of such assumptions and estimates as he thinks fit.
- (4) In deciding—

Changes to legislation: Greater London Authority Act 1999, Part III is up to date with all changes known to be in force on or before 03 August 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

- (a) whether to exercise his powers, and how to perform his functions, under this Chapter, or
- (b) whether a functional body has acted, or is likely to act, in accordance with this Chapter,

the Mayor may also take into account any other information available to him, whatever its source and whether or not obtained under a provision contained in or made under this or any other enactment.

Textual Amendments

- F113** Words in s. 125(2) omitted (1.4.2015) by virtue of [Local Audit and Accountability Act 2014 \(c. 2\)](#), s. 49(1), [Sch. 12 para. 42\(a\)](#); S.I. 2015/841, art. 3(x)
- F114** S. 125(2)(b) and preceding word omitted (1.4.2015) by virtue of [Local Audit and Accountability Act 2014 \(c. 2\)](#), s. 49(1), [Sch. 12 para. 42\(b\)](#); S.I. 2015/841, art. 3(x)

126 Interpretation of Chapter IV.

[^{F115}(1) In this Chapter—

“capital expenditure” and “capital receipt” have the same meaning as in Chapter 1 of Part 1 of the Local Government Act 2003 (capital finance);

“capital spending plan” means a capital spending plan under section 122 above.]

- (2) References in this Chapter to credit arrangements, or to entering into credit arrangements, shall be construed in accordance with [^{F116}Chapter 1 of Part 1 of the Local Government Act 2003 (see section 7] of that Act).

Textual Amendments

- F115** S. 126(1) substituted (1.4.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(3)(e), [Sch. 7 para. 78\(2\)](#); S.I. 2003/2938, art. 6(d)(i) (with art. 8, Sch.)
- F116** Words in s. 126(2) substituted (1.4.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(3)(e), [Sch. 7 para. 78\(3\)](#); S.I. 2003/2938, art. 6(d)(i) (with art. 8, Sch.)

CHAPTER V

FINANCIAL ADMINISTRATION, ACCOUNTS AND AUDIT

Financial administration

127 Proper financial administration and chief finance officer.

(1) In this section relevant authority means—

- (a) the Authority; or
- (b) a functional body.

(2) Every relevant authority—

- (a) shall make arrangements for the proper administration of its financial affairs; and

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- (b) shall secure that one of its officers (its chief finance officer) has responsibility for the administration of those affairs.
- (3) No person may be the chief finance officer of two or more relevant authorities at the same time.
- (4) In subsection (2)(b) above, the reference to officers includes a reference to employees or members of staff and, in the case of Transport for London^[F117], includes a reference to its members.]
- [^{F118}(5) Section 127A below makes further provision with respect to the Authority's chief finance officer for the purposes of subsection (2)(b) above.]
- (6) The function of appointing the Authority's chief finance officer under subsection (2)(b) above shall be a function of the Authority which is exercisable on behalf of the Authority by the Assembly after consultation with the Mayor.
- (7) If the Mayor is a member of Transport for London, he must not be its chief finance officer.
- (8) In section 2 of the ^{M32}Local Government and Housing Act 1989 (politically restricted posts) in subsection (6)(d) (the effect of which is that the chief finance officer appointed under certain provisions is included among the chief statutory officers for the purposes of that section) after section 112 of the ^{M33}Local Government Finance Act 1988 there shall be inserted “, section 127(2) of the Greater London Authority Act 1999 ”.

Textual Amendments

F117 Words in s. 127(4) substituted (31.3.2012) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 20 para. 6**; [S.I. 2012/628](#), art. 4(c)

F118 S. 127(5) substituted for s. 127(5)(6) (E.W.) (21.1.2008) by [Greater London Authority Act 2007 \(c. 24\)](#), **ss. 10(1)**, 59(7) (with s. 10(3)-(5)); [S.I. 2008/113](#), art. 2(a)

Modifications etc. (not altering text)

C50 S. 127(2) applied (10.5.2000) by [S.I. 2000/1095](#), **art. 6(5)(c)**

Commencement Information

I20 S. 127 wholly in force at 3.7.2000; s. 127 not in force at Royal Assent see s. 425(2); s. 127 in force for specified purposes at 8.5.2000 by [S.I. 1999/3434](#), **art. 3**; s. 127 in force at 3.7.2000 insofar as not already in force by [S.I. 1999/3434](#), **art. 4**

Marginal Citations

M32 1989 c. 42.

M33 1988 c. 41.

[^{F119}127A] Chief finance officer of the Authority

- (1) The Mayor and the Assembly, acting jointly, shall appoint a person to be the chief finance officer of the Authority.
- (2) Any appointment under subsection (1) above is an appointment as an employee of the Authority and—

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- (a) section 7 of the Local Government and Housing Act 1989 (staff to be appointed on merit) shall apply in relation to any such appointment as if the Authority were a local authority;
 - (b) section 8 of that Act (duty to adopt standing orders with respect to staff) shall apply in relation to a person appointed under subsection (1) above as if the Authority were a relevant authority.
- (3) The terms and conditions of employment of the person appointed under subsection (1) above (including conditions as to remuneration) are to be such as the Mayor and the Assembly acting jointly think fit.
- (4) A person must not at the same time be both—
- (a) the Authority's chief finance officer appointed under subsection (1) above, and
 - (b) a member of staff appointed under section 67(1) above.]

Textual Amendments

F119 S. 127A inserted (E.W.) (21.1.2008) by [Greater London Authority Act 2007 \(c. 24\)](#), **ss. 10(2)**, 59(7) (with s. 10(3)-(5)); S.I. 2008/113, art. 2(a)

128 Application of Part VIII of Local Government Finance Act 1988.

- (1) Section 111 of the ^{M34}Local Government Finance Act 1988 (interpretation of Part VIII (financial administration)) shall be amended as follows.
- (2) In subsection (2) (which specifies the bodies which are relevant authorities for the purposes of Part VIII) after paragraph (b) there shall be inserted—
 - “(bb) the Greater London Authority;
 - (bc) a functional body, within the meaning of the 1999 Act;
 - (bd) the London Pensions Fund Authority;”.
- (3) In subsection (3) (meaning of 1972 Act etc) at the end there shall be added and the 1999 Act is the Greater London Authority Act 1999.

Commencement Information

I21 S. 128 wholly in force at 3.7.2000; s. 128 not in force at Royal Assent see s. 425(2); s. 128 in force for specified purposes at 8.5.2000 by [S.I. 1999/3434](#), **art. 3**; s. 128 in force at 3.7.2000 insofar as not already in force by [S.I. 1999/3434](#), **art. 4**

Marginal Citations

M34 1988 c. 41.

129 Qualifications of chief finance officer.

In section 113(1) of the ^{M35}Local Government Finance Act 1988 (requirements to be fulfilled by person having responsibility for administration of financial affairs under certain provisions) after section 73 of the 1985 Act there shall be inserted “, section 127 of the 1999 Act ”.

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Commencement Information

I22 S. 129 wholly in force at 3.7.2000; s. 129 not in force at Royal Assent see s. 425(2); s. 129 in force for specified purposes at 8.5.2000 by [S.I. 1999/3434](#), [art. 3](#); s. 129 in force at 3.7.2000 insofar as not already in force by [S.I. 1999/3434](#), [art. 4](#)

Marginal Citations

M35 1988 c. 41.

130 Functions of chief finance officer as regards reports.

- (1) Section 114 of the ^{M36}Local Government Finance Act 1988 (functions of responsible officer as regards reports) shall be amended as follows.
- (2) In subsection (1) (person having responsibility for administration of financial affairs under certain provisions to have functions as regards reports) after section 73 of the 1985 Act there shall be inserted “ , section 127 of the 1999 Act ”.
- (3) After subsection (3A) (preparation of report: duty to consult head of paid service and monitoring officer) there shall be inserted—
 - “(3B) Subsection (3A) above shall have effect in relation to the London Development Agency with the substitution for paragraphs (a) and (b) of the words with the person who is for the time being appointed under paragraph 4(2) of Schedule 2 to the ^{M37}Regional Development Agencies Act 1998 as the chief executive of the London Development Agency.
 - (3C) Subsection (3A) above shall have effect in relation to Transport for London with the substitution for paragraphs (a) and (b) of the words with the person who is for the time being designated for the purpose under subsection (3D) below.
 - (3D) Transport for London shall designate a member of Transport for London, or a member of the staff of Transport for London, as the person who is to be consulted under subsection (3A) above.”
- (4) After subsection (4) (duty to send copy of report to each member of the authority etc) there shall be inserted—
 - “(4A) The duty under subsection (4)(b) above—
 - (a) in a case where the relevant authority is the Greater London Authority, is to send a copy of the report to the Mayor of London and to each member of the London Assembly; and
 - (b) in a case where the relevant authority is a functional body, within the meaning of the 1999 Act, includes a duty to send a copy of the report to the Mayor of London and to the Chair of the Assembly, within the meaning of that Act.”

Commencement Information

I23 S. 130 wholly in force at 3.7.2000; s. 130 not in force at Royal Assent see s. 425(2); s. 130 in force for specified purposes at 8.5.2000 by [S.I. 1999/3434](#), [art. 3](#); s. 130 in force at 3.7.2000 insofar as not already in force by [S.I. 1999/3434](#), [art. 4](#)

Changes to legislation: Greater London Authority Act 1999, Part III is up to date with all changes known to be in force on or before 03 August 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

Marginal Citations

M36 1988 c. 41.

M37 1998 c. 45.

131 Duties of Authority or functional body as regards reports.

- (1) Section 115 of the ^{M38}Local Government Finance Act 1988 (authority’s duties as regards reports) shall be amended as follows.
- (2) After subsection (1) there shall be inserted—
 - “(1A) Where the report under section 114 above is a report by the chief finance officer of the Greater London Authority, section 115A below shall have effect in place of subsections (2) and (3) below.”
- (3) After subsection (3) there shall be inserted—
 - “(3A) In the case of the London Development Agency or Transport for London, Part VA of the 1972 Act (access to meetings etc) shall have effect in relation to the meeting as if that authority were a principal council.”
- (4) After subsection (4) (which prevents delegation under section 101(2) of the ^{M39}Local Government Act 1972) there shall be inserted—
 - “(4A) In the case of the London Development Agency or Transport for London, neither—
 - (a) paragraph 7 of Schedule 2 to the ^{M40}Regional Development Agencies Act 1998 (delegation by London Development Agency etc), nor
 - (b) paragraph 7 of Schedule 10 to the 1999 Act (delegation by Transport for London),shall apply to the duty under subsection (2) above.”
- (5) After subsection (9) (the prohibition period) there shall be inserted—
 - “(9A) In the application of this section where the report under section 114 above is a report by the chief finance officer of the Greater London Authority, subsection (9) above shall have effect with the substitution for paragraph (b) of—
 - (“) ending with the first business day to fall after the day (if any) on which the Mayor makes the decisions under section 115A(6) below ”.”
- (6) In subsection (10) (immaterial for subsection (9)(b) that subsection (3) is not complied with) after subsection (3) above there shall be inserted “ , or, where section 115A below applies, subsection (4) or (8) of that section, ”.
- (7) In subsection (11) (nature of decisions at meeting immaterial for subsection (9)(b)) after decisions made at the meeting there shall be inserted “ , or, where section 115A below applies, by the Mayor under subsection (6) of that section, ”.
- (8) After subsection (12) there shall be added—
 - “(13) In the application of this section in relation to the Greater London Authority, the references to the authority in subsections (5) to (12) above shall be taken as references to the Greater London Authority whether acting by the Mayor, the Assembly or the Mayor and Assembly acting jointly.

Changes to legislation: *Greater London Authority Act 1999, Part III is up to date with all changes known to be in force on or before 03 August 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*

(14) In this section—
the Assembly means the London Assembly;
the Mayor means the Mayor of London.”

(9) After section 115 of the ^{M41}Local Government Finance Act 1988 there shall be inserted—

“115A Duties of Mayor of London and London Assembly as regards reports.

- (1) This section applies where copies of a report under section 114 above by the chief finance officer of the Greater London Authority have been sent under section 114(4) above.
- (2) The Mayor shall consider the report preparatory to making the decisions under subsection (6) below.
- (3) The Assembly shall consider the report at a meeting where it shall decide—
 - (a) whether it agrees or disagrees with the views contained in the report; and
 - (b) what action (if any) it recommends that the Mayor should take in consequence of it.
- (4) The meeting must be held not later than the end of the period of 21 days beginning with the day on which the copies of the report are sent.
- (5) The Mayor must attend the meeting.
- (6) After the meeting, the Mayor shall decide—
 - (a) whether he agrees or disagrees with the views contained in the report; and
 - (b) what action (if any) he proposes to take in consequence of it.
- (7) In making any decision under subsection (6) above, the Mayor shall take account of any views or recommendations of the Assembly at the meeting.
- (8) The Mayor must make the decisions under subsection (6) above before the end of the period of 14 days beginning with the day on which the meeting of the Assembly concludes.
- (9) Any functions of the Mayor under this section must be exercised by the Mayor personally.
- (10) Section 54 of the 1999 Act (discharge of Assembly functions by committees etc) shall not apply in relation to any function of the Assembly under this section.
- (11) In this section—
the Assembly means the London Assembly;
the Mayor means the Mayor of London.”

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Commencement Information

I24 S. 131 wholly in force at 3.7.2000; s. 131 not in force at Royal Assent see s. 425(2); s. 131 in force for specified purposes at 8.5.2000 by [S.I. 1999/3434](#), [art. 3](#); s. 131 in force at 3.7.2000 insofar as not already in force by [S.I. 1999/3434](#), [art. 4](#)

Marginal Citations

M38 1988 c. 41.

M39 1972 c. 70.

M40 1998 c. 45.

M41 1988 c. 41.

132 Monitoring officer not to be chief finance officer etc.

- (1) Section 5 of the ^{M42}Local Government and Housing Act 1989 (designation and reports of monitoring officer) shall be amended as follows.
- (2) In subsection (8) (interpretation) in the ^{M43}definition of chief finance officer after Local Government Finance Act 1988 there shall be inserted “, section 127(2) of the Greater London Authority Act 1999 ”.

Commencement Information

I25 S. 132 wholly in force at 3.7.2000; s. 132 not in force at Royal Assent see s. 425(2); s. 132 in force for specified purposes at 8.5.2000 by [S.I. 1999/3434](#), [art. 3](#); s. 132 in force at 3.7.2000 insofar as not already in force by [S.I. 1999/3434](#), [art. 4](#)

Marginal Citations

M42 1989 c. 42.

M43 1988 c. 41.

Accounts and audit

^{F120}**133 Application of the Audit Commission Act 1998.**

Textual Amendments

F120 S. 133 repealed (1.4.2015) by [Local Audit and Accountability Act 2014](#) (c. 2), s. 49(1), [Sch. 1 Pt. 2](#); [S.I. 2015/841](#), [art. 3\(a\)](#) (with [arts. 5-8](#), [Sch.](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), [art. 2](#))

134 Summary statement of accounts of Authority and other bodies.

- (1) For each financial year the Authority shall prepare a summary statement of accounts.
- (2) The summary statement of accounts shall be in respect of the Authority, the functional bodies and the London Pensions Fund Authority.

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- (3) Subsection (1) above is without prejudice to any other duty of the Authority, a functional body or the London Pensions Fund Authority to prepare accounts or statements of accounts.
- (4) [^{F121}Section 25 of the Local Audit and Accountability Act 2014 (inspection of statements of accounts etc)] shall apply in relation to a summary statement of accounts required to be prepared under this section as it applies in relation to a statement of accounts prepared by the Authority under [^{F122}section 3(3)] of that Act.
- (5) [^{F123}Sections 26 to 31 of the Local Audit and Accountability Act 2014, and Schedule 8 to that Act] (public inspection etc and action by the auditor, and prevention of unlawful expenditure) shall not apply in relation to a summary statement of accounts required to be prepared under this section.
- (6) [^{F124}Section 32 of the Local Audit and Accountability Act 2014] (accounts and audit regulations) shall apply in relation to a summary statement of accounts required to be prepared under this section as it applies in relation to ^{F125}... statements of accounts.

Textual Amendments

- F121** Words in s. 134(4) substituted (1.4.2015) by [Local Audit and Accountability Act 2014 \(c. 2\), s. 49\(1\), Sch. 12 para. 43\(2\)\(a\)](#); S.I. 2015/841, art. 3(x)
- F122** Words in s. 134(4) substituted (1.4.2015) by [Local Audit and Accountability Act 2014 \(c. 2\), s. 49\(1\), Sch. 12 para. 43\(2\)\(b\)](#); S.I. 2015/841, art. 3(x)
- F123** Words in s. 134(5) substituted (1.4.2015) by [Local Audit and Accountability Act 2014 \(c. 2\), s. 49\(1\), Sch. 12 para. 43\(3\)](#); S.I. 2015/841, art. 3(x)
- F124** Words in s. 134(6) substituted (12.2.2015 for specified purposes, 1.4.2015 in so far as not already in force) by [Local Audit and Accountability Act 2014 \(c. 2\), s. 49\(1\), Sch. 12 para. 43\(4\)\(a\)](#); S.I. 2015/223, art. 2; S.I. 2015/841, art. 3(x)
- F125** Words in s. 134(6) omitted (12.2.2015 for specified purposes, 1.4.2015 in so far as not already in force) by virtue of [Local Audit and Accountability Act 2014 \(c. 2\), s. 49\(1\), Sch. 12 para. 43\(4\)\(b\)](#); S.I. 2015/223, art. 2; S.I. 2015/841, art. 3(x)

135 Information for purposes of section 134.

- (1) A body to which this section applies shall, at the request of the Mayor, provide the Authority with such information relating to any accounts or statement of accounts of the body as may be specified or described in the request.
- (2) The bodies to which this section applies are—
 - (a) each of the functional bodies; and
 - (b) the London Pensions Fund Authority.
- (3) The information shall be provided in such form and manner, and within such time, as may be specified in the request.
- (4) The information that may be requested under subsection (1) above is such information as may be required for the purpose of discharging the functions of the Authority under or by virtue of section 134 above.

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CHAPTER VI

MISCELLANEOUS AND SUPPLEMENTARY PROVISIONS

136 Amendment of cross-references to provisions of Chapter I.

- ^{F126}(1)
- ^{F127}(2)

Textual Amendments

- F126** S. 136(1) repealed (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 128(2)(f)(viii), **Sch. 8 Pt. 1**
- F127** S. 136(2) repealed (15.1.2012) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 25 Pt. 12**; S.I. 2012/57, art. 4(1)(ee)(iii)

Modifications etc. (not altering text)

- C51** S. 136 excluded (22.11.2006) by [The Docklands Light Railway \(Stratford International Extension\) Order 2006 \(S.I. 2006/2905\)](#), arts. 1, **44(6)** (with art. 43)

Commencement Information

- I26** S. 136 wholly in force at 3.7.2000; s. 136 not in force at Royal Assent see s. 425(2); s. 136(1) in force at 12.1.2000 by [S.I. 1999/3434](#), **art. 2**; s. 136(2) in force at 3.7.2000 by [S.I. 1999/3434](#), **art. 4**

137 Council tax: no Crown exemption for Authority or functional bodies.

- (1) Section 19 of the ^{M44}Local Government Finance Act 1992 (exclusion from Crown exemption in certain cases) shall be amended as follows.
- (2) In subsection (3) (which specifies the excluded bodies) after paragraph (b) there shall be inserted—
- “(bb) the Greater London Authority;
- (bc) any functional body, within the meaning of the Greater London Authority Act 1999;”.

Marginal Citations

- M44** 1992 c. 14.

138 No discretionary rate relief for functional bodies.

- (1) Section 47 of the ^{M45}Local Government Finance Act 1988 (discretionary relief) shall be amended as follows.
- (2) In subsection (9) (which provides that a hereditament is an excepted hereditament, and accordingly not eligible for relief, if all or part of it is occupied by any body there mentioned) at the end of paragraph (b) (which relates to precepting authorities) there shall be added “; or
- (c) a functional body, within the meaning of the Greater London Authority Act 1999”.

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Marginal Citations

M45 1988 c. 41.

139 Local loans.

- (1) In Schedule 4 to the ^{M46}National Loans Act 1968 (which specifies the bodies to which local loans may be made) in paragraph 1, in paragraph (a) of the definition of local authority, the word and immediately preceding sub-paragraph (iii) shall be omitted and after that sub-paragraph there shall be added “; and
(iv) a functional body, within the meaning of the Greater London Authority Act 1999”.
- (2) In section 2 of the ^{M47}Public Works Loans Act 1965 (new form of local loan and automatic charge for securing it) in subsection (1) (which includes a definition of relevant authority) in paragraph (a), the word and immediately preceding sub-paragraph (iii) shall be omitted and after that sub-paragraph there shall be added “; and
(iv) a functional body, within the meaning of the Greater London Authority Act 1999”.

Marginal Citations

M46 1968 c. 13.

M47 1965 c. 63.

140 Functions of Mayor or Assembly under or by virtue of this Part.

- (1) The functions conferred or imposed on the Authority under or by virtue of this Part shall be functions of the Authority which are exercisable by the Mayor acting on behalf of the Authority.
- (2) Subsection (1) above does not apply in relation to any function expressly conferred or imposed on the Assembly.

Changes to legislation:

Greater London Authority Act 1999, Part III is up to date with all changes known to be in force on or before 03 August 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.

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

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

- s. 235(3)(w) inserted by [2024 c. 13 Sch. 30 para. 25\(b\)](#)
- s. 334(2A)-(2E) substituted for s. 334(2)-(6) by [2023 c. 55 s. 95\(2\)](#)
- s. 334(9)-(11) inserted by [2023 c. 55 s. 95\(3\)](#)
- s. 337(1A) inserted by [2023 c. 55 s. 96\(1\)\(c\)](#)
- s. 337(2)(ca) inserted by [2023 c. 55 Sch. 6 para. 15](#)
- Sch. 23 para. 1(3A) inserted by [2023 c. 55 s. 244\(2\)](#)
- Sch. 23 para. 3A3B and cross-heading inserted by [2023 c. 55 s. 244\(3\)](#)
- Sch. 23 para. 4(2A)(2B) inserted by [2023 c. 55 s. 244\(4\)](#)
- Sch. 23 para. 4A and cross-heading inserted by [2023 c. 55 s. 244\(6\)](#)