
DRAFT STATUTORY INSTRUMENTS

2012 No.

**The Local Authorities (Conduct of Referendums)
(Council Tax Increases) (England) Regulations 2012**

Calculation of tax for different valuation bands by local precepting authority

8.—(1) The amounts to be stated in accordance with regulation 7(4)(a) for a relevant financial year in respect of dwellings listed in a particular valuation band shall be calculated by applying the formula—

$$A \times \frac{N}{D}$$

where—

A is the amount calculated by the local precepting authority for the relevant financial year under section 52ZX(5);

N is the number which, in the proportion set out in section 5(1), is applicable to dwellings listed in that valuation band; and

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

(2) The amounts to be stated in accordance with regulation 7(4)(b) for a relevant financial year for dwellings listed in a particular valuation band shall be calculated by applying the formula—

$$S \times \frac{N}{D}$$

where—

S is the amount produced by applying section 52ZX to the substitute calculations made in relation to the relevant financial year and the authority under section 52ZL; and

N and D have the same meaning as in paragraph (1).