
Status: Point in time view as at 16/03/2012.

Changes to legislation: Local Government Finance Act 1992, Cross Heading: Meaning of basic amount of council tax is up to date with all changes known to be in force on or before 04 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)



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

[^{F1}CHAPTER IVZA

REFERENDUMS RELATING TO COUNCIL TAX INCREASES

[^{F1}Meaning of basic amount of council tax

Textual Amendments

F1 Pt. 1 Ch. 4ZA inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), ss. 72(1), 240(2), [Sch. 5](#); S.I. 2011/2896, art. 2(g) (with art. 3(1)(2))

52ZX Meaning of relevant basic amount of council tax

- (1) Any reference in this Chapter to a billing authority's relevant basic amount of council tax for a financial year is a reference to the amount that would be calculated by it in relation to the year under section 31B(1) above if section 31A above did not require or permit it to take into account—
- (a) the amount of any precepts—
 - (i) issued to it for the year by local precepting authorities, or
 - (ii) anticipated by it in pursuance of regulations under section 41 above, or
 - (b) the amount of any levies and special levies—
 - (i) issued to it for the year, or
 - (ii) anticipated by it in pursuance of regulations under section 74 or 75 of the 1988 Act.

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- (2) In the case of a major precepting authority other than a county council or the Greater London Authority, any reference in this Chapter to the authority's relevant basic amount of council tax for a financial year is a reference to the amount calculated by it in relation to the year under section 42B(1) above.
- (3) In the case of a major precepting authority that is a county council, any reference in this Chapter to the authority's relevant basic amount of council tax for a financial year is a reference to the amount that would be calculated by it in relation to the year under section 42B(1) above if section 42A above did not require or permit it to take into account the amount of any levies—
- (a) issued to it for the year, or
 - (b) anticipated by it in pursuance of regulations under section 74 of the 1988 Act.
- (4) In the case of a major precepting authority that is the Greater London Authority, any reference in this Chapter to the authority's relevant basic amount of council tax for a financial year is a reference to—
- (a) the amount (referred to in this Chapter as the Greater London Authority's unadjusted relevant basic amount of council tax for the year) that would be calculated by it under section 88(2) of the Greater London Authority Act 1999 if sections 85 and 86 of that Act did not require or permit it—
 - (i) to take into account the amount of any levies issued to a constituent body for the year, or
 - (ii) to anticipate, in pursuance of regulations under section 74 of the 1988 Act, the issue of levies to a constituent body, or
 - (b) any amount (referred to in this Chapter as the Greater London Authority's adjusted relevant basic amount of council tax for the year) that would be calculated by it under section 89(3) of the Greater London Authority Act 1999 if sections 85 and 86 of that Act did not require or permit it—
 - (i) to take into account the amount of any levies issued to a constituent body for the year, or
 - (ii) to anticipate, in pursuance of regulations under section 74 of the 1988 Act, the issue of levies to a constituent body.
- (5) Any reference in this Chapter to a local precepting authority's relevant basic amount of council tax for a financial year is a reference to the amount found by applying the formula—

R T

where—

R is the amount calculated by the authority under section 49A(4) above as its council tax requirement for the year;

T is the amount which is calculated by the billing authority to which the authority issues precepts (“the billing authority concerned”) as its council tax base for the year for the part of its area comprising the authority's area and is notified by it to the authority within the prescribed period.

- (6) Where the aggregate calculated by the authority for the year under subsection (2) of section 49A above does not exceed that so calculated under subsection (3) of that section, the amount for item R in subsection (5) above is to be nil.

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- (7) The Secretary of State must make regulations containing rules for making for any year the calculation required by item T in subsection (5) above; and the billing authority concerned must make the calculations for any year in accordance with the rules for the time being effective (as regards the year) under the regulations.
- (8) Regulations prescribing a period for the purposes of item T in subsection (5) above may provide that, in any case where a billing authority fails to notify its calculation to the precepting authority concerned within that period, that item must be determined in the prescribed manner by such authority or authorities as may be prescribed.
- (9) In the application of this section any calculation for which another has been substituted is to be disregarded.

52ZY Information for purposes of Chapter 4ZA

- (1) The Secretary of State may serve on an authority a notice requiring it to supply to the Secretary of State such information as is specified in the notice and required for the purposes of the performance of the Secretary of State's functions under this Chapter.
- (2) The authority must supply the information required if it is in its possession or control, and must do so in such form and manner and at such time as the Secretary of State specifies in the notice.
- (3) If an authority fails to comply with subsection (2) above, the Secretary of State may exercise the Secretary of State's functions on the basis of such assumptions and estimates as the Secretary of State thinks fit.
- (4) In exercising those functions, the Secretary of State may also take into account any other available information, whatever its source and whether or not obtained under a provision contained in or made under this or any other Act.]

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