
Status: Point in time view as at 16/03/2012.

Changes to legislation: Local Government Finance Act 1992, Cross Heading: Calculations by major precepting authorities 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)



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

CHAPTER IV

PRECEPTS

Calculations by major precepting authorities

[^{F1}42A Calculation of council tax requirement by authorities in England

- (1) In relation to each financial year a major precepting authority in England must make the calculations required by this section.
- (2) The authority must calculate the aggregate of—
 - (a) the expenditure the authority estimates it will incur in the year in performing its functions and will charge to a revenue account for the year in accordance with proper practices,
 - (b) such allowance as the authority estimates will be appropriate for contingencies in relation to amounts to be charged or credited to a revenue account for the year in accordance with proper practices,
 - (c) the financial reserves which the authority estimates it will be appropriate to raise in the year for meeting its estimated future expenditure, and
 - (d) such financial reserves as are sufficient to meet so much of the amount estimated by the authority to be a revenue account deficit for any earlier financial year as has not already been provided for.
- (3) The authority must calculate the aggregate of—
 - (a) the income which it estimates will accrue to it in the year and which it will credit to a revenue account for the year in accordance with proper practices,

Status: Point in time view as at 16/03/2012.

Changes to legislation: Local Government Finance Act 1992, Cross Heading: Calculations by major precepting authorities 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)

- other than income which it estimates will accrue to it in respect of any precept issued by it, and
- (b) the amount of the financial reserves which the authority estimates that it will use in order to provide for the items mentioned in paragraphs (a) and (b) of subsection (2) above.
- (4) If the aggregate calculated under subsection (2) above exceeds that calculated under subsection (3) above, the authority must calculate the amount equal to the difference; and the amount so calculated is to be its council tax requirement for the year.
- (5) In making the calculation under subsection (2) above the authority must ignore payments which must be met from a trust fund.
- (6) In estimating under subsection (2)(a) above an authority must take into account—
- (a) the amount of any expenditure which it estimates it will incur in the year in making any repayments of grants or other sums paid to it by the Secretary of State, and
- (b) in the case of an authority which is a county council, the amount of any levy issued to it for the year.
- (7) But (except as provided by regulations under section 74 of the 1988 Act) the authority must not anticipate a levy not issued.
- (8) For the purposes of subsection (2)(c) above an authority's estimated future expenditure is—
- (a) that which the authority estimates it will incur in the financial year following the year in question, will charge to a revenue account for the year in accordance with proper practices and will have to defray in the year before the following sums are sufficiently available—
- (i) sums which will be payable to it for the year, and
- (ii) sums in respect of which amounts will be credited to a revenue account for the year in accordance with proper practices, and
- (b) that which the authority estimates it will incur 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 in accordance with proper practices.
- (9) In making the calculation under subsection (3) above the authority must ignore payments which must be made into a trust fund.
- (10) In estimating under subsection (3)(a) above the authority must take into account the sums 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 1988 Act.
- (11) 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) or (3) above (whether by adding, deleting or amending items);
- (b) alter the rules governing the making of any calculation under subsection (2) or (3) above (whether by deleting or amending subsections (5) to (10) above, or any of them, or by adding other provisions, or by a combination of those methods).
- (12) This section is subject to section 52ZT below (which requires a direction to a major precepting authority that the referendum provisions in Chapter 4ZA are not to apply

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

Changes to legislation: Local Government Finance Act 1992, Cross Heading: Calculations by major precepting authorities 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)

to the authority for a financial year to state the amount of the authority's council tax requirement for the year).

Textual Amendments

F1 Ss. 42A, 42B inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), **ss. 75, 240(2)**; [S.I. 2011/2896](#), **art. 2(g)**

42B Calculation of basic amount of tax by authorities in England

- (1) In relation to each financial year a major precepting authority in England must calculate the basic amount of its council tax by applying the formula—

$R T$

where—

R is the amount calculated (or last calculated) by the authority under section 42A(4) above as its council tax requirement for the year;

T is the aggregate of the amounts which are calculated by the billing authorities to which the authority issues precepts (“the billing authorities concerned”) as their council tax bases for the year for their areas, or (as the case may require) for the parts of their areas falling within the authority's area, and are notified by them to the authority within the prescribed period.

- (2) Where the aggregate calculated (or last calculated) by the authority for the year under subsection (2) of section 42A above does not exceed that so calculated under subsection (3) of that section, the amount for item R in subsection (1) above is to be nil.
- (3) The Secretary of State must make regulations containing rules for making for any year the calculation required by item T in subsection (1) above; and the billing authorities 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.
- (4) Regulations prescribing a period for the purposes of item T in subsection (1) above may provide that, in any case where a billing authority fails to notify its calculation to the precepting authority concerned within that period, that item must be determined in the prescribed manner by such authority or authorities as may be prescribed.
- (5) The Secretary of State may by regulations do either or both of the following—
- alter the constituents of any calculation to be made under subsection (1) above (whether by adding, deleting or amending items);
 - 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).]

Textual Amendments

F1 Ss. 42A, 42B inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), **ss. 75, 240(2)**; [S.I. 2011/2896](#), **art. 2(g)**

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

Changes to legislation: Local Government Finance Act 1992, Cross Heading: Calculations by major precepting authorities 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)

43 Calculation of budget requirement [F2 by authorities in Wales].

(1) In relation to each financial year a major precepting authority [F3 in Wales] shall make the calculations required by this section.

(2) The authority must calculate the aggregate of—

- (a) the expenditure the authority estimates it will incur in the year in performing its functions and will charge to a revenue account for the year F4...;
- (b) such allowance as the authority estimates will be appropriate for contingencies in relation to expenditure to be charged to a revenue account for the year;
- (c) the financial reserves which the authority estimates it will be appropriate to raise in the year for meeting its estimated future expenditure; and
- (d) such financial reserves as are sufficient to meet so much of the amount estimated by the authority to be a revenue account deficit for any earlier financial year as has not already been provided for.

(3) The authority must calculate the aggregate of—

(a) the sums which it estimates will be payable to it for the year and in respect of which amounts will be credited to a revenue account for the year, other than sums which it estimates will be so payable

[F5(i) in respect of redistributed non-domestic rates, revenue support grant, additional grant, relevant special grant or police grant; [F6 or]

(ii) in respect of any precept issued by it; F7 ...

F8(ii)]

(b) the amount of the financial reserves which the authority estimates that it will use in order to provide for the items mentioned in paragraphs (a) and (b) of subsection (2) above.

(4) If the aggregate calculated under subsection (2) above exceeds that calculated under subsection (3) above, the authority must calculate the amount equal to the difference; and the amount so calculated shall be its budget requirement for the year.

F9(5)

F10(5A)

(6) For the purposes of subsection (2)(c) above an authority’s estimated future expenditure is—

(a) that which the authority estimates it will incur in the financial year following the year in question, will charge to a revenue account for the year and will have to defray in the year before the following sums are sufficiently available, namely, sums—

- (i) which will be payable to 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 it will incur 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.

[F11(6A) In this section and section 44 below “police grant”, in relation to a major precepting authority and a financial year, means the total amount of grant payable to the authority in accordance with the police grant report for that year.

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

Changes to legislation: Local Government Finance Act 1992, Cross Heading: Calculations by major precepting authorities 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)

(6B) In subsection (6A) above “police grant report” means a police grant report approved by a resolution of the House of Commons pursuant to section 46 of the Police Act 1996.]

(7) The [F12 Welsh Ministers] may by regulations do one or both of the following—

- (a) alter the constituents of any calculation to be made under subsection (2) or (3) above (whether by adding, deleting or amending items);
- (b) alter the rules governing the making of any calculation under subsection (2) or (3) above (whether by deleting or amending [F13 subsection (6)], or by adding other provisions, or by a combination of those methods).

(8) F14

Textual Amendments

- F2 Words in s. 43 heading inserted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 7 para. 20(2)**; S.I. 2011/2896, art. 2(i)
- F3 Words in s. 43(1) inserted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 7 para. 20(3)**; S.I. 2011/2896, art. 2(i)
- F4 Words in s. 43(2)(a) repealed (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 20(4), **Sch. 25 Pt. 13**; S.I. 2011/2896, art. 2(i)
- F5 S. 43(3)(a)(i)(ii)(iii) substituted for words in s. 43(3)(a) (3.2.1995) by S.I. 1995/234, **reg. 4(1)**
- F6 Word in s. 43(3)(a)(i) inserted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 7 para. 20(5)(a)**; S.I. 2011/2896, art. 2(i)
- F7 Word in s. 43(3)(a) 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)
- F8 S. 43(3)(a)(iii) repealed (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 20(5)(b), **Sch. 25 Pt. 13**; S.I. 2011/2896, art. 2(i)
- F9 S. 43(5) repealed (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 20(6), **Sch. 25 Pt. 13**; S.I. 2011/2896, art. 2(i)
- F10 S. 43(5A) repealed (1.8.2001) by 2001 c. 16, s. 137, **Sch. 7 Pt. 5(1)**; S.I. 2001/2223, **art. 3(1)(i)**
- F11 S. 43(6A)(6B) substituted for s. 43(6A)-(6D) (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 7 para. 20(7)**; S.I. 2011/2896, art. 2(i)
- F12 Words in s. 43(7) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 7 para. 20(8)(a)**; S.I. 2011/2896, art. 2(i)
- F13 Words in s. 43(7)(b) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 7 para. 20(8)(b)**; S.I. 2011/2896, art. 2(i)
- F14 S. 43(8) repealed (27.11.2003 for W. and 1.4.2004 for E.) by Local Government Act 2003 (c. 26), ss. 127(2), 128, **Sch. 8 Pt. 1**; S. I. 2003/3034, **art. 2(1)(4)**, Sch. 1 Pt. 1; S.I. 2003/2938, **art. 7**

Modifications etc. (not altering text)

- C7 S. 43 excluded (12.1.2000 subject to the transitional provisions set out in Schedule 1 Table 1, of the commencing S.I.) by 1999 c. 29, **s. 85(1)** (with Sch. 12 para. 9(1)); S.I. 1999/3434, **art. 2**
- C8 S. 43 modified (W.) (28.2.2007 with application as mentioned in reg. 1(3) of the amending S.I.) by The Local Authorities (Alteration of Requisite Calculations) (Wales) Regulations 2007 (S.I. 2007/571), **reg. 4**
- C9 S. 43 modified (E.) (6.2.2007 with application as mentioned in reg. 1(2)(3) of the amending S.I.) by The Local Authorities (Alteration of Requisite Calculations) (England) Regulations 2007 (S.I. 2007/227), **reg. 5**
- C10 Pt. I Chs. III-IV (ss. 30-52) modified (E.) (1.2.1993) by S.I. 1993/22, **art. 4(2)**
S. 43 modified (12.1.2000 (temp.) from 1.4.2000 until 31.3.2001) by S.I. 1999/3435, **art. 3**, Table 2
S. 43 modified (E.) (7.2.2003) by The Local Authorities (Alteration of Requisite Calculations) (England) Regulations 2003 (S.I. 2003/195), **reg. 4**

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

Changes to legislation: Local Government Finance Act 1992, Cross Heading: Calculations by major precepting authorities 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)

- S. 43 modified (7.2.2004) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2004 \(S.I. 2002/243\)](#), [reg. 4](#)
- S. 43 modified (E.) (5.2.2005) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2005 \(No. 190\) \(S.I. 2005/190\)](#), {reg. 4}
- C11** Ss. 40, 43 restricted (1.11.1994 for the purposes of any financial year beginning on or after 1.4.1995) by [1994 c. 29, s. 28\(1\)\(b\)](#); [S.I. 1994/2025, art. 7\(2\)\(c\)](#)(subject to arts. 7(3)(4))
- C12** S. 43 restricted (22.8.1996) by [1996 c. 16, ss 19\(1\)\(b\)](#), 104(1)
- C13** Power to modify s. 43 conferred (25.6.1997) by [1997 c. 50, ss. 62\(4\)\(b\)](#); [S.I. 1997/1377, art. 2\(2\)\(e\)](#)
- C14** S. 43 modified (E.) (8.2.2006 with effect as mentioned in reg. 1(3)) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations \(S.I. 2006/247\)](#), {reg. 4}
- S. 43 modified (W.) (15.2.2006 with effect as mentioned in reg. 1(3)) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations \(S.I. 2006/344\)](#), {reg. 4}
- C15** S. 43 modified (E.) (12.2.2008) (with application in accordance with reg. 1(3) of the amending S.I.) by [Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2008 \(S.I. 2008/227\)](#), regs. 1(1)(b), 5
- C16** S. 43 modified (W.) (27.2.2008) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2008 \(S.I. 2008/476\)](#), regs. 1(1), 4
- C17** S. 43 modified (E.) (10.2.2009) (with application in accordance with reg. 1(3) of the amending S.I.) by [Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2009 \(S.I. 2009/206\)](#), regs. 1(1)(b), 5
- C18** S. 43 modified (W.) (28.2.2009) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2009 \(S.I. 2009/267\)](#), regs. 1(1), 4
- C19** S. 43 modified (E.) (9.2.2010) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2010 \(S.I. 2010/219\)](#), regs. 1(b), 5
- C20** S. 43 modified (W.) (28.2.2010) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2010 \(S.I. 2010/317\)](#), regs. 1(1), 4
- C21** S. 43 modified (E.) (15.2.2011) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2011 \(S.I. 2011/313\)](#), regs. 1(1)(b), 5
- C22** S. 43 modified (W.) (28.2.2011) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2011 \(S.I. 2011/446\)](#), regs. 1(1), 4
- C23** S. 43 modified (28.2.2012) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2012 \(S.I. 2012/521\)](#), regs. 1(1), 4 (with reg. 1(2)(3))
- C24** S. 43(2) modified (E.) (6.2.1999) by [S.I. 1999/228](#), regs. 4, 6, [Sch.](#)
- S. 43(2) modified (5.2.2000) by [S.I. 2000/213](#), [reg. 4](#)
- S. 43(2)(a) modified (2.2.2001 with effect as mentioned in reg. 1(3)) by [S.I. 2001/216](#), [reg. 4](#)
- C25** S. 43(2)(a) amended (30.11.1995) by [S.I. 1995/2889](#), [reg. 11\(2\)](#)
- C26** S. 43(3)(a)(i) amended (E.) (1.2.2002 with application as mentioned in reg. 1(2)) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2002 \(S.I. 2002/155\)](#), [reg. 4\(a\)](#)
- S. 43(3)(a)(i) modified (W.) (25.2.2004) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2004 \(S.I. 2004/451\)](#), [reg. 2](#)
- C27** S. 43(a)(iii) amended (30.11.1995) by [S.I. 1995/2889](#), [reg. 11\(2\)](#)
- C28** S. 43(6A) amended (E.) (1.2.2002 with application as mentioned in reg. 1(2)) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2002 \(S.I. 2002/155\)](#), [reg. 4\(b\)](#)

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

Changes to legislation: Local Government Finance Act 1992, Cross Heading: Calculations by major precepting authorities 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)

44 Calculation of basic amount of tax [F15 by authorities in Wales] .

- (1) In relation to each financial year a major precepting authority [F16 in Wales] shall calculate the basic amount of its council tax by applying the formula—

$$\frac{R - P}{T}$$

where—

R is the amount calculated (or last calculated) by the authority under section 43(4) above as its budget requirement for the year;

P is the aggregate of the sums which the authority estimates will be payable to it for the year in respect of redistributed non-domestic rates, revenue support grant [F17, additional grant [F18, relevant special grant or police grant;]]

T is the aggregate of the amounts which are calculated by the billing authorities to which the authority issues precepts (“the billing authorities concerned”) as their council tax bases for the year for their areas, or (as the case may require) for the parts of their areas falling within the authority’s area, and are notified by them to the authority within the prescribed period.

- (2) Where the aggregate calculated (or last calculated) by the authority for the year under subsection (2) of section 43 above does not exceed that so calculated under subsection (3) of that section, the amount for item R in subsection (1) above shall be nil.

^{F19}(3)

- (4) Regulations under section 43(7) above may make such consequential alterations of the constituents of any calculation required by item P in subsection (1) above ^{F20}... (whether by adding, deleting or amending items) as appear to the [F21 Welsh Ministers] to be necessary or expedient.
- (5) The [F22 Welsh Ministers] shall make regulations containing rules for making for any year the calculations required by item T in subsection (1) above; and the billing authorities concerned shall make the calculations for any year in accordance with the rules for the time being effective (as regards the year) under the regulations.
- (6) Regulations prescribing a period for the purposes of item T in subsection (1) above may provide that, in any case where a billing authority fails to notify its calculation to the precepting authority within that period, that item shall be determined in the prescribed manner by such authority or authorities as may be prescribed.
- (7) Any negative amount given by a calculation under subsection (1) above shall be assumed to be nil for the purposes of this Chapter.

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

Changes to legislation: Local Government Finance Act 1992, Cross Heading: Calculations by major precepting authorities 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)

Textual Amendments

- F15** Words in s. 44 heading inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 7 para. 21(2)**; [S.I. 2011/2896](#), art. 2(i)
- F16** Words in s. 44(1) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 7 para. 21(3)**; [S.I. 2011/2896](#), art. 2(i)
- F17** Words in s. 44(1) substituted (8.2.1994) by [S.I. 1994/246](#), **reg. 4(1)**
- F18** Words in s. 44(1) substituted (3.2.1995) by [S.I. 1995/234](#), **reg. 5**
- F19** S. 44(3) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), Sch. 7 para. 21(4), **Sch. 25 Pt. 13**; [S.I. 2011/2896](#), art. 2(i)
- F20** Words in s. 44(4) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), Sch. 7 para. 21(5), **Sch. 25 Pt. 13**; [S.I. 2011/2896](#), art. 2(i)
- F21** Words in s. 44(4) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 7 para. 21(6)**; [S.I. 2011/2896](#), art. 2(i)
- F22** Words in s. 44(5) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 7 para. 21(6)**; [S.I. 2011/2896](#), art. 2(i)

Modifications etc. (not altering text)

- C29** Pt. I Chs. III-IV (ss. 30-52) modified (E.) (1.2.1993) by [S.I. 1993/22](#), **art. 4(2)**
- C30** S. 44 excluded (12.1.2000 subject to transitional provisions in Schedule 1, Table 1 of the commencing S.I.) by [1999 c. 29](#), s. 88 (with [Sch. 12 para. 9\(1\)](#)); [S.I. 1999/3434](#), **art. 2**
- C31** S. 44(1) modified (W.) (28.2.2007 with application as mentioned in reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2007 \(S.I. 2007/571\)](#), **reg. 5**
- C32** S. 44(1) modified (E.) (6.2.2007 with application as mentioned in reg. 1(2)(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2007 \(S.I. 2007/227\)](#), **reg. 6**
- C33** S. 44(1) modified (12.1.2000 temp. from 1.4.2000 until 31.3.2001) by [S.I. 1999/3435](#), **art. 3**, Table 2
S. 44(1) modified (E.) (7.2.2003) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2003 \(S.I. 2003/195\)](#), **reg. 5**
S. 44(1) modified (7.2.2004) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) 2004 \(S.I. 2004/243\)](#), **reg. 5**
S. 44(1) modified (25.2.2004) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2004 \(S.I. 2004/451\)](#), **reg. 3**
S. 44(1) modified (E.) (5.2.2005) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2005 \(No. 190\) \(S.I. 2005/190\)](#), {reg. 5}
S. 44(1) modified (W.) (15.2.2006) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations \(S.I. 2006/344\)](#), {reg. 5}
S. 44(1) modified (E.) (8.2.2006 with effect as mentioned in reg. 1(3)) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations \(S.I. 2006/247\)](#), {reg. 5}
- C34** S. 44(1) amended (E.) (1.2.2002 with application as mentioned in reg. 1(2)) [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2002 \(S.I. 2002/155\)](#), **reg. 5**
- C35** S. 44(1) modified (E.) (12.2.2008) (with application in accordance with reg. 1(3) of the amending S.I.) by [Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2008 \(S.I. 2008/227\)](#), regs. 1(1)(b), **6**
- C36** S. 44(1) modified (W.) (27.2.2008) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2008 \(S.I. 2008/476\)](#), regs. 1(1), **5**
- C37** S. 44(1) modified (E.) (10.2.2009) (with application in accordance with reg. 1(3) of the amending S.I.) by [Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2009 \(S.I. 2009/206\)](#), regs. 1(1)(b), **6**

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

Changes to legislation: Local Government Finance Act 1992, Cross Heading: Calculations by major precepting authorities 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)

- C38** S. 44(1) modified (W.) (28.2.2009) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2009 \(S.I. 2009/267\)](#), regs. 1(1), **5**
- C39** S. 44(1) modified (E.) (9.2.2010) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2010 \(S.I. 2010/219\)](#), regs. 1(b), **6**
- C40** S. 44(1) modified (W.) (28.2.2010) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2010 \(S.I. 2010/317\)](#), regs. 1(1), **5**
- C41** S. 44(1) modified (E.) (15.2.2011) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2011 \(S.I. 2011/313\)](#), regs. 1(1)(b), **6**
- C42** S. 44(1) modified (W.) (28.2.2011) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2011 \(S.I. 2011/446\)](#), regs. 1(1), **5**
- C43** S. 44(1) modified (28.2.2012) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2012 \(S.I. 2012/521\)](#), regs. 1(1), **5** (with reg. 1(2)(3))
- C44** S. 44(3) modified (E.) (6.2.1999) by [S.I. 1999/228](#), **reg. 5**
S. 44(3) modified (5.2.2000) by [S.I. 2000/213](#), **reg. 5**
S. 44(3) modified (2.2.2001 with effect as mentioned in reg. 1(3) of the amending S.I.) by [S.I. 2001/216](#), **reg. 5**

45 Additional calculations where special items relate to part only of area.

- (1) This section applies where for any financial year an item mentioned in section 46(1) below relates to a part only of a major precepting authority's area; and in this section "special item" means any such item which so relates and "the relevant part", in relation to such an item, means the part concerned.
- (2) The authority shall calculate the basic amount of its council tax for dwellings in a part of its area to which no special item relates by applying the formula—

$$B - \frac{A}{T}$$

where—

B is the amount calculated (or last calculated) by the authority under [^{F23}section 42B(1) above or] section 44(1) above as the basic amount of its council tax;

A is the aggregate amount of all special items;

T is the amount determined for item T [^{F24}in section 42B(1) above or] in section 44(1) above.

- (3) The authority shall calculate the basic amount of its council tax for dwellings in a part of its area to which one or more special items relate by adding to the amount given by the formula in subsection (2) above the aggregate of the amounts which, in relation to each of those special items, are given by the formula—

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

Changes to legislation: Local Government Finance Act 1992, Cross Heading: Calculations by major precepting authorities 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)

$$\frac{S}{TP}$$

where—

S is (in each case) the amount of the special item;

TP is (in each case) 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, or (as the case may require) for the parts of their areas falling within the relevant part, and are notified by them to the authority within the prescribed period.

- (4) The Secretary of State shall make regulations containing rules for making for any year the calculations required by item TP in subsection (3) 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.
- (5) Regulations prescribing a period for the purposes of item TP in subsection (3) 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.
- (6) Any negative amount given by a calculation under subsection (2) or (3) above shall be assumed to be nil for the purposes of this Chapter.

Textual Amendments

F23 Words in s. 45(2) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 7 para. 22\(a\)](#); S.I. 2011/2896, [art. 2\(i\)](#)

F24 Words in s. 45(2) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 7 para. 22\(b\)](#); S.I. 2011/2896, [art. 2\(i\)](#)

Modifications etc. (not altering text)

C45 Pt. I Chs. III-IV (ss. 30-52) modified (E.) (1.2.1993) by S.I. 1993/22, [art. 4\(2\)](#)

C46 S. 45 excluded (12.1.2000 subject to transitional provisions Schedule 1, Table 1 of the commencing S.I.) 1999 c. 29, [s. 89](#) (with [Sch. 12 para. 9\(1\)](#)); S.I. 1999/3434, [art. 2](#)

46 Special items for purposes of section 45.

(1) The items referred to in section 45(1) above are any expenses of the major precepting authority which are its special expenses and were taken into account by it in making the calculation in relation to the year under [^{F25}section 42A(2) above or] section 43(2) above.

(2) For the purposes of subsection (1) above—
^{F26}(a)

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

Changes to legislation: Local Government Finance Act 1992, Cross Heading: Calculations by major precepting authorities 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)

- (b) provided a resolution of a county council to the following effect is in force, the expenses of meeting a levy issued to or anticipated by it are its special expenses or (if the resolution relates to some only of those expenses) those to which the resolution relates are its special expenses;
- F27(c)
- F28(d)
- (3) For the purposes of section 45(1) above—
 - F29(a)
 - (b) expenses which are special by virtue of a resolution under subsection (2)(b) above relate to the part of the council’s area in which the levying body carries out functions;
 - F30(c)
 - F31(d)
- F32(4)

Textual Amendments

- F25** Words in s. 46(1) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 7 para. 23](#); S.I. 2011/2896, art. 2(i)
- F26** S. 46(2)(a) repealed (1.4.1995) by [1994 c. 29](#), s. 93, [Sch. 9 Pt. I](#); S.I. 1994/3262, art. 4(1), [Sch.](#)
- F27** S. 46(2)(c) omitted (7.1.1997) by virtue of S.I. 1996/3071, [art. 2](#). [Sch. para. 4\(a\)](#)
- F28** S. 46(2)(d) repealed (12.1.2000) by [1999 c. 29](#), ss. 91, 423, [Sch. 34 Pt. I](#) (with [Sch. 12 para. 9\(1\)](#)); S.I. 1999/3434, art. 2, [Sch. 2](#) Table 1
- F29** S. 46(3)(a) repealed (1.4.1995) by [1994 c. 29](#), s. 93, [Sch. 9 Pt. I](#); S.I. 1994/3262, art. 4(1), [Sch.](#)
- F30** S. 46(3)(c) omitted (7.1.1997) by virtue of S.I. 1996/3071, [art. 2 Sch. para. 4\(b\)](#)
- F31** S. 46(3)(d) repealed (12.1.2000) by [1999 c. 29](#), ss. 91, 423, [Sch. 34 Pt. I](#) (with [Sch. 12 para. 9\(1\)](#)); S.I. 1999/3434, art. 2, [Sch. 2](#) Table 1
- F32** S. 46(4) repealed (12.1.2000) by [1999 c. 29](#), ss. 91, 423, [Sch. 34 Pt. I](#) (with [Sch. 12 para. 9\(1\)](#)); S.I. 1999/3434, art. 2, [Sch. 2](#) Table 1

Modifications etc. (not altering text)

- C47** Pt. I Chs. III-IV (ss. 30-52) modified (E.) (1.2.1993) by S.I. 1993/22, [art. 4\(2\)](#)

47 Calculation of tax for different valuation bands.

- (1) The amount to be stated under section 40(2)(a) above for any financial year in respect of any category of dwellings listed in a particular valuation band shall be calculated by applying the formula—

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

where—

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

Changes to legislation: Local Government Finance Act 1992, Cross Heading: Calculations by major precepting authorities 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)

A is the amount calculated (or last calculated) by the major precepting authority for that year under [F33section 42B(1) above or] section 44(1) above or, where section 45 above applies, the amount calculated (or last calculated) by it for that year under subsection (2) or (3) of that section in relation to that category of dwellings;

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

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

[F34(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; ”.]

(2) Dwellings fall within different categories for the purposes of this section according as different calculations have been made in relation to them under section 45 above.

[F35(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]

Textual Amendments

F33 Words in s. 47(1) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 7 para. 24](#); [S.I. 2011/2896](#), art. 2(i)

F34 S. 47(1A) inserted (12.1.2000 subject to transitional provisions in Schedule 1 Table 1, of the commencing S.I.) by [1999 c. 29](#), s. 92(2) (with [Sch. 12 para. 9\(1\)](#)); [S.I. 1999/3434](#), art. 2

F35 S. 47(3) inserted (12.1.2000 subject to transitional provisions in Schedule 1 Table 1 of the commencing S.I.) by [1999 c. 29](#), s. 92(3) (with [Sch. 12 para. 9\(1\)](#)); [S.I. 1999/3434](#), art. 2

Modifications etc. (not altering text)

C48 Pt. I Chs. III-IV (ss. 30-52) modified (E.) (1.2.1993) by [S.I. 1993/22](#), art. 4(2)

48 Calculation of amount payable by each billing authority.

(1) This section makes provision for calculating the amount required by section 40(2)(b) above to be stated in a precept as the amount payable by a billing authority for any financial year [F36]; 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.]

[F37(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—

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

Changes to legislation: Local Government Finance Act 1992, Cross Heading: Calculations by major precepting authorities 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)

$C \times T$

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 [F3831B(1)] above.]

- (2) Where an amount calculated (or last calculated) for the year under section [F3942B(1) or (as the case may be) 44(1) above or under section] 45(2) or (3) above applies to dwellings in the whole of the billing authority's area, the amount payable by that authority shall be calculated by applying the formula—

$C \times T$

where—

C is the amount so calculated;

T is the amount which, in relation to the billing authority, is determined for item T in [F40section 31B(1) or (as the case may be)] section 33(1) above.

- (3) Where an amount calculated (or last calculated) for the year under section [F41 42B(1) or 44(1) above or under section] 45(2) or (3) above applies to dwellings in a part of the billing authority's area, the amount payable by that authority shall be calculated by applying the formula—

$CP \times TP$

where—

CP is the amount so calculated;

TP is the amount which is calculated by the billing authority as its council tax base for the year for the part of its area concerned and is notified by it to the major precepting authority within the prescribed period.

- (4) Where different amounts calculated (or last calculated) for the year under section 45(2) or (3) above apply to dwellings in different parts of the billing authority's area, the amount payable by that authority shall be the aggregate of the amounts which, in relation to each of the amounts so calculated, are given by the formula—

$CP \times TP$

where—

CP is (in each case) the amount so calculated;

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

Changes to legislation: Local Government Finance Act 1992, Cross Heading: Calculations by major precepting authorities 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)

TP is (in each case) the amount which is calculated by the billing authority as its council tax base for the year for the part of its area concerned and is notified by it to the major precepting authority within the prescribed period.

- (5) The Secretary of State shall make regulations containing rules for making for any year the calculations required by item TP in subsection (3) or (4) above; and the billing authority shall make the calculations for any year in accordance with the rules for the time being effective (as regards the year) under the regulations.
- (6) Regulations prescribing a period for the purposes of item TP in subsection (3) or (4) above may provide that, in any case where the 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.

Textual Amendments

- F36** Words in s. 48(1) added (12.1.2000 subject to transitional provisions in Schedule 1, Table 1, of the commencing S.I.) by 1999 c. 29, s. 93(2) (with Sch. 12 para. 9(1)); S.I. 1999/3434, art. 2
- F37** S. 48(1A) inserted (12.1.2000) by 1999 c. 29, s. 93(3) (with Sch. 12 para. 9(1)); S.I. 1999/3434, art. 2
- F38** Word in s. 48(1A) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 25(2); S.I. 2011/2896, art. 2(i)
- F39** Words in s. 48(2) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 25(3)(a); S.I. 2011/2896, art. 2(i)
- F40** Words in s. 48(2) inserted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 25(3)(b); S.I. 2011/2896, art. 2(i)
- F41** Words in s. 48(3) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 25(4); S.I. 2011/2896, art. 2(i)

Modifications etc. (not altering text)

- C49** Pt. I Chs. III-IV (ss. 30-52) modified (E.) (1.2.1993) by S.I. 1993/22, art. 4(2)

49 Substitute calculations.

[^{F42}(1) A major precepting authority which has made calculations in relation to a financial year in accordance with—

- [^{F43}(za) sections 42A, 42B and 45 to 48 above (originally or by way of substitute),]
- (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—

- [^{F44}(za) in a case falling within paragraph (za), the provisions specified in that paragraph;]
- (a) in a case falling within paragraph (a), the provisions specified in that paragraph; and

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

Changes to legislation: Local Government Finance Act 1992, Cross Heading: Calculations by major precepting authorities 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)

- (b) in a case falling within paragraph (b) or (c), the provisions specified in paragraph (c).]
- (2) None of the substitute calculations shall have any effect if—
 - [^{F45}(za) in the case of a major precepting authority in England other than the Greater London Authority, the amount under section 42A(4) above, or any amount calculated under section 42B(1) or 45(2) or (3) above as the basic amount of council tax applicable to any dwelling, would exceed that so calculated in the previous calculations; or]
 - (a) [^{F46}in the case of a major precepting authority [^{F47}in Wales] ,] the amount calculated under section 43(4) above, or any amount calculated under section 44(1) or 45(2) or (3) above as the basic amount of council tax applicable to any dwelling, would exceed that so calculated in the previous calculations; or
 - [^{F48}(aa) in a case where the major precepting authority is the Greater London Authority—
 - (i) the amount of any component [^{F49}council tax] 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]
 - (b) the authority fails to comply with [^{F50}whichever of subsections (2A), (3) and (3A) below is applicable to it] in making the substitute calculations.
- [^{F51}(2A) In making substitute calculations under section 42B(1) or 45(3) above, an authority in England other than the Greater London Authority must use any amount determined in the previous calculations for item T in section 42B(1) above or item TP in section 45(3) above.]
- (3) In making substitute calculations under section 44(1) or 45(3) above, [^{F52}an authority in Wales] must use any amount determined in the previous calculations for item P or T in section 44(1) above or item TP in section 45(3) above.
- [^{F53}(3A) In making substitute calculations under section 88(2) or 89(3) of the Greater London Authority Act 1999, the [^{F54}Greater London Authority] must use any amount determined in the previous calculations for item ^{F55}... T in section 88(2) of that Act or for ^{F55}... item TP2 in section 89(4) of that Act.]
- (4) For the purposes of subsection (3) above, the authority may treat any amount determined in the previous calculations for item P in section 44(1) above as increased by the amount of any sum which—
 - (a) it estimates will be payable to it for the year in respect of additional grant; and
 - (b) was not taken into account by it in making those calculations.
- ^{F56}(4A)
- ^{F56}(4B)
- ^{F56}(4C)

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

Changes to legislation: Local Government Finance Act 1992, Cross Heading: Calculations by major precepting authorities 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)

- [^{F57}(4D) Subsections (2) and (2A) above shall not apply if the previous calculations have been quashed because of a failure to comply with sections 42A, 42B and 45 to 48 above in making the calculations.]
- (5) Subsections (2) and (3) above shall not apply if the previous calculations have been quashed because of a failure to comply with sections 43 to 48 above in making the calculations.
- [^{F58}(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

- F42** S. 49(1) substituted (3.7.2000 subject to transitional provisions in Schedule 1, Table 2 of the commencing S.I.) by 1999 c. 29, s. 94(2) (with Sch. 12 para. 9(1)); S.I. 1999/3434, art. 4
- F43** S. 49(1)(za) inserted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 26(2); S.I. 2011/2896, art. 2(i)
- F44** S. 49(1A)(za) inserted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 26(3); S.I. 2011/2896, art. 2(i)
- F45** S. 49(2)(za) inserted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 26(4)(a); S.I. 2011/2896, art. 2(i)
- F46** Words in s. 49(2)(a) inserted (3.7.2000) by 1999 c. 29, s. 94(3)(a) (with Sch. 12 para. 9(1)); S.I. 1999/3434, art. 4
- F47** Words in s. 49(2)(a) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 26(4)(b); S.I. 2011/2896, art. 2(i)
- F48** S. 49(2)(aa) inserted (3.7.2000) by 1999 c. 29, s. 94(3)(b) (with Sch. 12 para. 9(1)); S.I. 1999/3434, art. 4
- F49** Words in s. 49(2)(aa)(i) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 26(4)(c); S.I. 2011/2896, art. 2(i)
- F50** Words in s. 49(2)(b) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 26(4)(d); S.I. 2011/2896, art. 2(i)
- F51** S. 49(2A) inserted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 26(5); S.I. 2011/2896, art. 2(i)
- F52** Words in s. 49(3) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 26(6); S.I. 2011/2896, art. 2(i)
- F53** S. 49(3A) inserted (3.7.2000) by 1999 c. 29, s. 94(4) (with Sch. 12 para. 9(1)); S.I. 1999/3434, art. 4
- F54** Words in s. 49(3A) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 26(7)(a); S.I. 2011/2896, art. 2(i)

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

Changes to legislation: Local Government Finance Act 1992, Cross Heading: Calculations by major precepting authorities 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)

- F55** Words in s. 49(3A) repealed (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 26(7)(b), **Sch. 25 Pt. 13**; S.I. 2011/2896, art. 2(i)
- F56** S. 49(4A)-(4C) repealed (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 26(8), **Sch. 25 Pt. 13**; S.I. 2011/2896, art. 2(i)
- F57** S. 49(4D) inserted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 7 para. 26(9)**; S.I. 2011/2896, art. 2(i)
- F58** S. 49(6)(7)(8) inserted (3.7.2000) by 1999 c. 29, **s. 94(6)** (with Sch. 12 para. 9(1)); S.I. 1999/3434, **art. 4**

Modifications etc. (not altering text)

- C50** Pt. I Chs. III-IV (ss. 30-52) modified (E.) (1.2.1993) by S.I. 1993/22, **art. 4(2)**

Status:

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

Changes to legislation:

Local Government Finance Act 1992, Cross Heading: Calculations by major precepting authorities 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.