



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

CHAPTER IV

PRECEPTS

Calculations by major precepting authorities

49 Substitute calculations.

[^{F1}(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).]

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

- (a) [^{F2}in the case of a major precepting authority other than the Greater London Authority,]the amount calculated under section 43(4) above, or any amount

Status: Point in time view as at 18/11/2003. This version of this provision has been superseded.

Changes to legislation: Local Government Finance Act 1992, Section 49 is up to date with all changes known to be in force on or before 17 June 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)

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

[^{F3}(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]

(b) the authority fails to comply with subsection (3) [^{F4}or (3A)] below in making the substitute calculations.

(3) In making substitute calculations under section 44(1) or 45(3) above, the authority 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.

[^{F5}(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.]

(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.

[^{F6}(4A) For the purposes of subsection (3A) above, the authority may treat any amount determined in the previous calculations—

(a) for item P1 in section 88(2) of the Greater London Authority Act 1999, or

(b) for item P2 in section 89(4) of that Act,

as increased by the relevant portion of any new additional grant.

(4B) For the purposes of subsection (4A) above, “the relevant portion of any new additional grant” means the amount of any additional grant payable to the authority for the year which was not taken into account by the authority in making the previous calculations, but—

(a) in the case of item P1, reduced, as may be prescribed, by such sum as the Secretary of State considers represents the portion of the amount which relates to defraying the special item in whole or in part; and

(b) in the case of item P2, restricted, as may be prescribed, to such sum as the Secretary of State considers represents the portion of the amount which relates to defraying the special item in whole or in part;

and “special item” has the same meaning in this subsection as in sections 88 and 89 of the Greater London Authority Act 1999 (see section 89(2) of that Act).

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

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- (a) the report under section 85 of the ^{M1}Local Government Finance Act 1988 relating to the amount of additional grant in question, or
- (b) regulations made by the Secretary of State under section 88(3)(b) of the Greater London Authority Act 1999 (in relation to item P1) or under section 89(5)(b) of that Act (in relation to item P2),
- as the Secretary of State may determine for the purposes of paragraph (a) or (b) of that subsection and any particular financial year or years.]
- (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.
- [^{F7}(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

- F1** 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
- F2** 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
- F3** 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
- F4** Words in s. 49(2)(b) inserted (3.7.2000) by 1999 c. 29, s. 94(3)(c) (with Sch. 12 para. 9(1)); S.I. 1999/3434, art. 4
- F5** 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
- F6** S. 49(4A)-(4C) inserted (3.7.2000 subject to transitional provisions in Schedule 1, Table 2 of the commencing S.I.) by 1999 c. 29, s. 94(5) (with Sch. 12 para. 9(1)); S.I. 1999/3434, art. 4
- F7** 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)

- C1** Pt. I Chs. III-IV (ss. 30-52) modified (E.) (1.2.1993) by S.I. 1993/22, art. 4(2)

Marginal Citations

- M1** 1988 c. 41.

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