

*These notes refer to the Localism Act 2011 (c.20)
which received Royal Assent on 15 November 2011*

LOCALISM ACT 2011

EXPLANATORY NOTES

COMMENTARY

Part 5: Community Empowerment

Chapter 1: Council Tax

Section 76 – Calculation of council tax requirement by the Greater London Authority

203. [Section 76](#) amends sections 85 and 86 of the Greater London Authority Act 1999.
204. Previously section 85 of the 1999 Act required the Greater London Authority to calculate component budget requirements for each of the constituent bodies and a consolidated budget requirement for the Greater London Authority as a whole. That section is amended so that the Greater London Authority is instead required to calculate component and consolidated council tax requirements (see generally section 76(1) to (9) of the Localism Act). As with other major precepting authorities the calculations must be made before 1st March in the financial year preceding that to which they relate (see section 41(4) of the Local Government Finance Act 1992)
205. Section 86 of the Greater London Authority Act 1999 specifies rules in relation to the calculations made under section 85 of that Act. Those rules are amended in consequence of the amendments made to sections 85, 88 and 89 of that Act (see generally section 76(10) to (15) of the Localism Act).
206. In particular, new subsections (4D) to (4F) of section 86 of the Greater London Authority Act 1999 enable the Secretary of State to prescribe amounts of grant which the Greater London Authority must use in making calculations in respect of the Mayor's Office for Policing and Crime¹ under section 85 of that Act. These new subsections have been inserted as a result of amendments to sections 88 and 89 of the Greater London Authority Act 1999 and the changes are more fully explained in relation to section 77 below.

¹ The Police Reform and Social Responsibility Act 2011 will transfer the functions currently exercised by the Metropolitan Police Authority to the Mayor's Office for Policing and Crime.