



Local Government Finance Act 2012

2012 CHAPTER 17

Council tax

15 Calculation of billing authority's council tax base

- (1) In section 34 of the LGFA 1992 (calculations to be made in setting council tax: additional calculations where special item relates to part only of billing authority's area), after subsection (4) insert—

“(5) Regulations under subsection (4) that apply to billing authorities in England may contain different rules for the purposes of calculating item TP in relation to different kinds of special item.”

- (2) In section 45 of the LGFA 1992 (calculations to be made in setting council tax: additional calculations where special item relates to part only of major precepting authority's area), after subsection (5) insert—

“(5A) Regulations under subsection (4) that apply to authorities in England may contain different rules for the purposes of calculating item TP in relation to different kinds of special item.

(5B) Regulations under subsection (4) that make provision by virtue of subsection (5A) may make consequential amendments to this Act.”