
STATUTORY INSTRUMENTS

1992 No. 2943

The Local Authorities (Calculation of Council Tax Base) (Amendment) (No. 2) Regulations 1992

2. The Local Authorities (Calculation of Council Tax Base) Regulations 1992(1) shall be amended as follows—

(a) in regulation 3—

(i) in paragraph (1), at the beginning, there shall be inserted “Subject to paragraph (4) below,”;

(ii) at the end there shall be added—

“(4) Where it appears to the authority likely that, for any financial year, the Secretary of State for Defence will pay to it a sum in respect of the council tax which would be payable if Class O exempt dwellings situated in its area were not exempt, the authority shall add to the amount given by the formula in paragraph (1) above for that year such amount as the authority considers appropriate in relation to its tax base by reference to the sum likely to be paid by the Secretary of State for Defence.

(5) For the purposes of paragraph (4) above, “Class O exempt dwellings” means any dwellings which are exempt dwellings by virtue of belonging to Class O prescribed by the Council Tax (Exempt Dwellings) Order 1992.”(2);

(b) in regulation 7, in paragraphs (1) and (2), after the words “in regulation 5” there shall be inserted “, and any amount added in accordance with regulation 3(4),” and after the words “determined for those items” there shall be inserted “or so added”.

(1) S.I.1992/612, amended by S.I. 1992/1742.
(2) S.I. 1992/558, amended by S.I. 1992/2941.