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STATUTORY INSTRUMENTS

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**1994 No. 2825**

The Local Government Changes for  
England (Finance) Regulations 1994

PART III

TRANSITIONAL PROVISIONS

**Council tax: listing officers**

**45.** Section 20 of the 1992 Act (listing officers) shall have effect during the preliminary period for the purposes of the appointment of a listing officer for any authority referred to in section 89(2A) or (2B) of the 1988 Act as if the relevant structural or boundary change had come into effect in relation to that authority from the beginning of the preliminary period.