
STATUTORY INSTRUMENTS

1994 No. 2826

LOCAL GOVERNMENT, ENGLAND AND WALES

**The Local Government Changes for England
(Calculation of Council Tax Base) Regulations 1994**

<i>Made</i>	- - - -	<i>5th November 1994</i>
<i>Laid before Parliament</i>		<i>8th November 1994</i>
<i>Coming into force</i>	- -	<i>29th November 1994</i>

The Secretary of State, in exercise of the powers conferred on him by sections 19(1) and (2) and 26(3) and (4) of the Local Government Act 1992⁽¹⁾ and of all other powers enabling him in that behalf, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Local Government Changes for England (Calculation of Council Tax Base) Regulations 1994 and shall come into force on 29th November 1994.

Interpretation

2. In these Regulations—

“the 1992 Act” means the Local Government Finance Act 1992⁽²⁾;

“initial year” means the financial year beginning on the reorganisation date;

“preliminary period” means the period specified in a section 17 order or, where no such period is specified, the period commencing on the preliminary date, as specified in a section 17 order, and terminating immediately prior to the reorganisation date;

“the principal Regulations” means the Local Government Changes for England (Finance) Regulations 1994⁽³⁾;

“the reorganisation date” means the date (being 1st April in any year) which is specified in a section 17 order; and

“section 17 order” in relation to an authority means an order under section 17 of the Local Government Act 1992 affecting that authority.

(1) 1992 c. 19.
(2) 1992 c. 14.
(3) S.I.1994/2825.

Billing authority and major precepting authority

3. For the purposes of the Local Authorities (Calculation of Council Tax Base) Regulations 1992⁽⁴⁾ and the Local Authorities (Calculation of Council Tax Base) (Supply of Information) Regulations 1992⁽⁵⁾—

- (a) references to a “billing authority” shall during the preliminary period include an authority which has functions under Chapter I of Part I of the 1992 Act as regards the initial year by virtue of regulation 49(1) of the principal Regulations; and
- (b) references to a “major precepting authority” shall during the preliminary period include an authority which has functions under Chapter III of Part I of the 1992 Act as regards the initial year by virtue of regulation 49(1) of the principal Regulations.

Lists

4. For the purposes of the Local Authorities (Calculation of Council Tax Base) Regulations 1992—

- (a) in relation to an authority described in regulation 46(1) of the principal Regulations, “the authority’s list” shall during the preliminary period mean the list provided to the authority in accordance with that regulation; and
- (b) in relation to an authority described in regulation 46(2) of the principal Regulations, “the authority’s list” shall during the preliminary period mean the authority’s valuation list deposited under section 22(8) of the 1992 Act read together with the notice of alterations provided to the authority in accordance with that regulation.

Signed by authority of the Secretary of State

Department of the Environment
5th November 1994

David Curry
Minister of State,

(4) S.I. 1992/612, amended by S.I. 1992/1742 and S.I. 1992/2943.

(5) S.I. 1992/2904.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Part II of the Local Government Act 1992 makes provision for local government changes in England. Where recommendations for change are made by the Local Government Commission, the Secretary of State may make an order giving effect to those recommendations (“a reorganisation order”).

The Local Government Changes for England (Finance) Regulations 1994 make transitional provisions for authorities subject to a reorganisation order to have the functions of billing authorities and major precepting authorities in advance of the reorganisation date provided for in reorganisation orders and for valuation lists, or notice of the effect of alterations to such lists, to be provided before that date by valuation officers to authorities affected by reorganisation orders.

These Regulations make consequential and transitional provisions for the application, in relation to reorganisation orders, of the 1994 Regulations to the rules for the calculation of council tax base which are provided in the Local Authorities (Calculation of Council Tax Base) Regulations 1992 as supplemented by the Local Authorities (Calculation of Council Tax Base) (Supply of Information) Regulations 1992.