STATUTORY INSTRUMENTS

1995 No. 2561

The Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995

Determination of council tax base for the purposes of a major precepting authority

10.—(1) Item T in section 44(1) or, as the case may be, item TP in section 45(3) or 48(3) or (4) shall, in any case where one or more of the billing authorities concerned fails to notify any calculation required by those items for a financial year to a major precepting authority within the period prescribed in regulation 8, be determined by the major precepting authority in the following manner.

(2) In any case where one or more of the amounts required to be calculated by the item in question (a "required amount") is notified to the major precepting authority within the period prescribed in regulation 8, the item shall be equal to the aggregate of such amounts and any other required amounts determined in accordance with paragraph (4) or, as the case may be, (5) below.

(3) In any other case the item in question shall be equal to the aggregate of the required amounts determined in accordance with paragraph (4) or, as the case may be, (5) below.

(4) Where the required amount is the amount of a billing authority's council tax base, the required amount shall be equal to the amount determined for item T in section 33(1) for the financial year in question.

(5) Where the required amount is the amount of a billing authority's council tax base for a part of its area, the required amount shall be calculated in accordance with the rules contained in regulation 6 on the basis of all the information available to the major precepting authority and, for this purpose, the relevant day in respect of a financial year is the day on which the authority calculates the relevant amount for the year for the purposes of the determination.

(6) In this regulation, "the billing authorities concerned" are any billing authorities to which the major precepting authority issues precepts for the financial year in question.