
STATUTORY INSTRUMENTS

1996 No. 335

LOCAL GOVERNMENT, ENGLAND AND WALES
WALES

**The Local Government Reorganisation (Wales)
(Calculation of Basic Amount of Council Tax) Order 1996**

<i>Made</i>	- - - -	<i>19th February 1996</i>
<i>Laid before Parliament</i>		<i>20th February 1996</i>
<i>Coming into force</i>	- -	<i>21st February 1996</i>

The Secretary of State, in exercise of the powers conferred on him by section 54(1) and (2) of the Local Government (Wales) Act 1994⁽¹⁾ and of all other powers enabling him in that behalf, hereby makes the following Order:

Citation and commencement

1. This Order may be cited as the the Local Government Reorganisation (Wales) (Calculation of Basic Amount of Council Tax) Order 1996 and shall come into force on 21st February 1996.

Amendment of Local Government Finance Act 1992

2. Section 33 of the Local Government Finance Act 1992⁽²⁾ shall be amended by the insertion after subsection (3A) of the following subsection—

“(3B) In the case of a Welsh county council or county borough council, the aggregate of the sums mentioned in item P in subsection (1) above shall be reduced by the amount calculated in accordance with the following formula—

$$(J + K) - L$$

J is the council’s estimate of the amount by which the aggregate for the year of the chargeable amounts under Part III of the 1988 Act (non-domestic rating) will be less than it would be apart from section 47 of that Act (discretionary relief);

K is the council’s estimate of the reductions and remittances which will be made for the year under section 49 of that Act (reduction or remission of liability);

(1) 1994 c. 19

(2) 1992 c. 14. Section 33(3) was substituted and section 33(3A) was added by S.I.1994/246.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

L is the council's estimate of the deductions which, in pursuance of rules made by virtue of paragraph 4(5)(a) of Schedule 8 to that Act (non-domestic rating contributions), will be made for the year as regards the operation of sections 47 and 49 of that Act.".

Signed by authority of the Secretary of State for Wales

19th February 1996

Gwilym Jones
Parliamentary Under Secretary of State, Welsh
Office

EXPLANATORY NOTE

(This note is not part of the Order)

The Local Government (Wales) Act 1994 provides for local government changes in Wales. The new Welsh county councils and county borough councils, which were elected on 4th May 1995, are the Welsh billing authorities for financial year commencing on and after 1st April 1996.

Under section 33 of the Local Government Finance Act 1992 billing authorities are required to calculate the basic amount of council tax. This order amends section 33 to require the new Welsh billing authorities, when making their calculations, to take account of that portion of discretionary non-domestic rate relief which will be funded by council tax payers.