
STATUTORY INSTRUMENTS

2008 No. 3022

The Local Government (Structural
Changes) (Finance) Regulations 2008

PART 4

EQUALISATION OF COUNCIL TAX

CHAPTER 4

CALCULATION OF BASIC AMOUNT OF COUNCIL TAX:
PREDECESSOR AREAS OTHER THAN THE PRINCIPAL AREA

Calculation for predecessor area other than principal area: no special items relating to the area

20.—(1) This regulation applies in relation to a predecessor area other than the principal area if no special items relate to any part of that area.

- (2) The basic amount of council tax for the area must be—
- (a) equal to the higher amount; or
 - (b) (i) less than the higher amount, and
(ii) more than the lower amount for the area.