
STATUTORY INSTRUMENTS

2018 No. 1296

The Local Government (Structural and Boundary Changes) (Amendment) Regulations 2018

PART 1

Amendment of Regulations

Schedule 3

12. In Schedule 3 (referendums relating to council tax: modifications to Chapters 4ZA, etc.)—

(a) in paragraph 1 (section 52ZC of the Local Government Finance Act 1992)—

(i) for “In section 52ZC (determination of whether increase is excessive)—” substitute—

“(1) This paragraph has effect in relation to determinations made by or in relation to a single-tier council.

(2) In section 52ZC (determination of whether increase is excessive)—”;

(ii) in paragraph (b) for new paragraph (b)(ii) substitute—

“(ii) either—

(aa) a comparison falling within subsection (3C) below; or

(bb) a comparison falling within subsection (3D) below.”

(iii) in paragraph (d) after new subsection (3C) insert—

“(3D) A comparison falls within this subsection if it is between—

(a) the amount that would have been the authority’s uniform amount of council tax for the year under consideration if section 31A above did not require or permit it to take into account the amounts mentioned in section 52ZX(1)(a) and (b) below; and

(b) the amount found by applying the formula in subsection (3A)(b) above.”;

(b) after paragraph 1 insert—

“**1A.**—(1) This paragraph has effect in relation to determinations made by or in relation to a merged council.

(2) In section 52ZC (determination of whether increase is excessive)—

(a) after subsection (1) insert—

“(1A) For these purposes—

(a) the principles mentioned in subsection (2)(b)(i) apply if for the year under consideration the authority calculates its basic amount of council tax under section 31B(1) above; and

- (b) the principles mentioned in subsection (2)(b)(ii) apply if for that year the authority calculates basic amounts of council tax for its predecessor areas under Part 4 of the 2008 Regulations.”;
- (b) in subsection (2), for paragraph (b) substitute—
 - “(b) must constitute or include—
 - (i) a comparison falling within subsection (3A) below, and
 - (ii) either—
 - (aa) a comparison falling within subsection (3C) below; or
 - (bb) a comparison falling within subsection (3D) below.”

(c) omit subsection (3); and

(d) before subsection (4) insert—

“(3A) A comparison falls within this subsection if it is between—

- (a) the amount that would be calculated by the authority for the year under consideration under section 31B(1) above if section 31A above did not require or permit it to take into account the amounts mentioned in section 52ZX(1)(a) and (b) below; and
- (b) the amount found by applying the formula—

$$\frac{A}{B}$$

where—

A is the aggregate of the amounts calculated by applying the formula in subsection (3B) in relation to the financial year immediately preceding the year under consideration and in relation to each district council that was a district council for a predecessor area of the authority, and

B is the aggregate of the council tax bases calculated for the authority’s predecessor areas for the financial year immediately preceding the year under consideration.

(3B) The formula is—

$$C \times D$$

where—

C is, in relation to a district council for a predecessor area of the authority, the amount that would have been calculated by the council under section 31B(1) above if section 31A above had not required or permitted the amounts mentioned in section 52ZX(1)(a) and (b) below to be taken into account, and

D is the council tax base calculated for the area mentioned in the definition of item C above.

(3C) A comparison falls within this subsection if it is to be made for each predecessor area between—

- (a) the basic amount of council tax that would be calculated by the authority for the area for the year under consideration under Part 4 of the 2008 Regulations if section 31A above did not require or

- permit the authority to take into account the amounts mentioned in section 52ZX(1)(a) and (b) below; and
- (b) the aggregate of the amounts that would have been calculated for the area for the financial year immediately preceding the year under consideration by any district council for the predecessor area, under section 31B(1) above if section 31A above had not required or permitted the amounts mentioned in section 52ZX(1)(a) and (b) below to be taken into account.
- (3D) A comparison falls within this subsection if it is between—
- (a) the amount that would have been that authority’s uniform amount of council tax for the year under consideration if section 31A above did not require or permit it to take into account the amounts mentioned in section 52ZX(1)(a) and (b) below; and
- (b) the amount found by applying the formula in subsection (3A)(b) above.”.”;
- (c) in paragraph 2 (section 52ZE of the Local Government Finance Act 1992)—
- (i) in sub-paragraph (a)—
- (aa) in new paragraph (b) for the full stop substitute “; or”;
- (bb) after new paragraph (b) insert—
- “(c) the amount mentioned in section 52ZC(3D)(b) above.”
- (ii) in paragraph (b) after “section 52ZC(3C)(b) above,” insert “or the amount mentioned in section 52ZC(3D)(b) above,”;
- (d) in paragraph 9 (section 52ZC of the Local Government Finance Act 1992)—
- (i) in sub-paragraph (b) for new paragraph (b)(ii) substitute—
- “(ii) either—
- (aa) a comparison falling within subsection (3C) below; or
- (bb) a comparison falling within subsection (3F) below.”;
- (ii) in sub-paragraph (d) after new subsection (3E) insert—
- “(3F) A comparison falls within this subsection if it is between—
- (a) the amount that would have been the authority’s uniform amount of council tax for the year under consideration if section 31A above did not require or permit it to take into account the amounts mentioned in section 52ZX(1)(a) and (b) below; and
- (b) the amount that would have been the authority’s uniform amount of council tax for the financial year immediately preceding that year if section 31A above had not required or permitted it to take into account the amounts mentioned in section 52ZX(1)(a) and (b) below.”;
- (e) in paragraph 10 (section 52ZE of the Local Government Finance Act 1992)—
- (i) in sub-paragraph (a)—
- (aa) in new paragraph (b) for the full stop substitute “; or”;
- (bb) after new paragraph (b) insert—
- “(c) the amount mentioned in section 52ZC(3F)(b) above.”;
- (ii) in sub-paragraph (b) after “section 52ZC(3D) and (3E) above,” insert “or the amount mentioned in section 52ZC(3F)(b) above,”.

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

(f) after paragraph 17 insert—

“Section 52ZE of the Local Government Finance Act 1992

18. In section 52ZE (alternative notional amounts) in subsection (2) for the words from “the authority’s” to the end substitute “the amount mentioned in section 52ZC(3) (b) above.”.