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STATUTORY INSTRUMENTS

2026 No. 406

LOCAL GOVERNMENT, ENGLAND

The Local Government (Structural Changes) (Finance) (Amendment) Regulations 2026

Made - - - -	*at 11.55 a.m. on 14th April 2026*
Laid before Parliament	*at 4.00 p.m. on 14th April 2026*
Coming into force - -	*8th May 2026*

The Secretary of State makes these Regulations in exercise of the powers conferred by sections 14 and 240(10) of the Local Government and Public Involvement in Health Act 2007(**1**).

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Local Government (Structural Changes) (Finance) (Amendment) Regulations 2026.

(2) These Regulations come into force on 8th May 2026.

(3) These Regulations extend to England and Wales.

Amendment of the Local Government (Structural Changes) (Finance) Regulations 2008

2. Regulation 9 of the Local Government (Structural Changes) (Finance) Regulations 2008 (continuity of functions)(**2**) is amended as follows—

(a) the existing text becomes paragraph (1);

(b) after paragraph (1), insert—

"(2) Where at least one but not all of the predecessor billing authorities made a relevant determination, any subsequent determination is to be treated for the purposes of section 11C(3)(**3**) of the 1992 Act as the first determination of the successor council insofar as it relates to a subsequent determination area.

(3) For the purposes of paragraph (2)—

(**1**) 2007 c. 28. Section 14(2) provides for subsection (1) to be read with section 15.
(**2**) S.I. 2008/3022; amended by S.I. 2018/1296.
(**3**) Section 11C was inserted by section 80(2) of the Levelling-up and Regeneration Act 2023 (c. 55).

"predecessor billing authority" means a billing authority for part of the reorganised area before the reorganisation date;

"relevant determination" means a determination under section 11C(1) of the 1992 Act made before the reorganisation date;

"subsequent determination" means a determination under section 11C(1) of the 1992 Act which is the first such determination made by a successor council on or after the reorganisation date in relation to a subsequent determination area; and

"subsequent determination area" means any part of the reorganised area which was the area of a predecessor billing authority which did not make a relevant determination.".

Signed by authority of the Secretary of State for Housing, Communities and Local Government

Alison McGovern
Minister of State
Ministry of Housing, Communities and Local Government

at 11.55 a.m. on 14th April 2026

EXPLANATORY NOTE

(This note is not part of the Regulations)

Part 1 of the Local Government and Public Involvement in Health Act 2007 (”the 2007 Act”) provides for structural and boundary changes in relation to local government areas in England. The Local Government (Structural Changes) (Finance) Regulations 2008 (“the 2008 Regulations”) made under section 14 and 240(1) of the 2007 Act make supplementary provision of general application in relation to the exercise of certain functions for the purposes of, and in consequence of, orders made by the Secretary of State under section 7 and section 10 of the 2007 Act (“section 7 orders” or “section 10 orders”).

These Regulations amend the 2008 Regulations. Regulation 2 modifies the operation of section 11C of the Local Government Finance Act 1992 (“the 1992 Act”) so that in cases where a billing authority established by a section 7 order or a section 10 order introduces the higher amount of council tax for dwellings occupied periodically in a predecessor area which has hitherto not been the subject of a determination, the requirement at section 11C(3) of the 1992 Act, that a billing authority’s first determination under that section must be made at least one year before the beginning of the financial year to which it relates, applies in respect of that predecessor area.

An impact assessment has not been produced for this instrument because it amends an existing local tax regime. Publication of a full impact assessment is not necessary for such legislation.