



# Local Government Finance Act 1992

## 1992 CHAPTER 14

An Act to provide for certain local authorities to levy and collect a new tax, to be called council tax; to abolish community charges; to make further provision with respect to local government finance (including provision with respect to certain grants by local authorities); and for connected purposes. [6th March 1992]

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### Modifications etc. (not altering text)

- C1** Act modified (W.) (1.12.2004) by [The Council Tax \(Transitional Arrangements\) \(Wales\) Regulations 2004 \(S.I. 2004/3142\)](#), **reg. 5**
- C2** Act: transfer of functions (W.) (1.7.1999) by [S.I. 1999/672](#), art. 2, **Sch. 1**
- C3** Act applied (with modifications) (24.12.2008) by [The Local Government \(Structural Changes\) \(Finance\) Regulations 2008 \(S.I. 2008/3022\)](#), reg. 15, **Sch. 2** (as amended (25.1.2012) by [The Local Government \(Structural Changes\) \(Finance\) \(Amendment\) Regulations 2012 \(S.I. 2012/20\)](#), regs. 1(2), 6, 10, **Sch. 1** and as amended (2.1.2019) by [The Local Government \(Structural and Boundary Changes\) \(Amendment\) Regulations 2018 \(S.I. 2018/1296\)](#), **reg. 9**)
- C4** Act applied (with modifications) (1.10.2010) by [The Employment and Support Allowance \(Transitional Provisions, Housing Benefit and Council Tax Benefit\) \(Existing Awards\) \(No. 2\) Regulations 2010 \(S.I. 2010/1907\)](#), reg. 16(2)(c), **Sch. 2**
- C5** Act modified (E.W.) (26.11.2018) by [The Local Government \(Boundary Changes\) Regulations 2018 \(S.I. 2018/1128\)](#), **reg. 18(2)(a)** (with reg. 1(2)(3))

*Status: This version of this Act contains provisions that are prospective.*

*Changes to legislation: Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

## PART I

### COUNCIL TAX: ENGLAND AND WALES

#### Modifications etc. (not altering text)

- C6** Pt. I (ss. 1-69) modified (6.3.1992) by [Local Government Act 1992 \(c. 19\), s. 18\(1\)\(a\)\(b\)](#).
- C7** Pt. I (ss. 1-69) modified (31.3.1992) by [S.I. 1992/549, art.3](#).
- C8** [Pt. I](#) (ss. 1-69) modified (31.3.1992) by [S.I. 1992/550, arts. 3, 4](#)  
 Pt. I (ss. 1-69) modified (28.11.1994) by [S.I. 1994/2825, reg. 3](#)
- C9** Pt. 1 modified (24.12.2008) by [The Local Government \(Structural Changes\) \(Finance\) Regulations 2008 \(S.I. 2008/3022\), regs. 1\(2\), 8](#)
- C10** Pt. 1 modified (24.12.2008) by [The Local Government \(Structural Changes\) \(Finance\) Regulations 2008 \(S.I. 2008/3022\), regs. 1\(2\), 7](#)

## CHAPTER I

### MAIN PROVISIONS

#### Modifications etc. (not altering text)

- C11** Pt. I Chapter I amended (28.11.1994) by [S.I. 1994/2825, regs. 44, 49](#)

### *Preliminary*

#### **1 Council tax in respect of dwellings.**

(1) As regards the financial year beginning in 1993 and subsequent financial years, each billing authority shall, in accordance with this Part, levy and collect a tax, to be called council tax, which shall be payable in respect of dwellings situated in its area.

<sup>F1</sup>[(2) In this Part “billing authority” means—

- (a) in relation to England, a district council or London borough council, the Common Council or the Council of the Isles of Scilly, and
- (b) in relation to Wales, a county council or county borough council.]

(3) For the purposes of this Part the Secretary of State may make regulations containing rules for treating a dwelling as situated in a billing authority’s area if part only of the dwelling falls within the area.

#### Textual Amendments

- F1** S. 1(2) substituted (3.4.1995 subject to art. 6(2) of the commencing S.I.) by [1994 c. 19, s. 35\(5\)](#) (with [ss. 54\(5\)\(7\), 55\(5\), Sch. 17 paras. 22\(1\), 23\(2\)](#)); [S.I. 1995/852, arts. 6\(1\)\(2\)](#)

#### Modifications etc. (not altering text)

- C12** S. 1(3) modified (W.) (1.7.1999) by [S.I. 1999/672, art. 5, Sch. 2](#)

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## **2 Liability to tax determined on a daily basis.**

- (1) Liability to pay council tax shall be determined on a daily basis.
- (2) For the purposes of determining for any day—
  - (a) whether any property is a chargeable dwelling;
  - (b) which valuation band is shown in the billing authority's valuation list as applicable to any chargeable dwelling;
  - (c) the person liable to pay council tax in respect of any such dwelling; or
  - (d) whether any amount of council tax is subject to a discount and (if so) the amount of the discount,it shall be assumed that any state of affairs subsisting at the end of the day had subsisted throughout the day.

### *Chargeable dwellings*

## **3 Meaning of “dwelling”.**

- (1) This section has effect for determining what is a dwelling for the purposes of this Part.
- (2) Subject to the following provisions of this section, a dwelling is any property which—
  - (a) by virtue of the definition of hereditament in section 115(1) of the <sup>M1</sup>General Rate Act 1967, would have been a hereditament for the purposes of that Act if that Act remained in force; and
  - (b) is not for the time being shown or required to be shown in a local or a central non-domestic rating list in force at that time; and
  - (c) is not for the time being exempt from local non-domestic rating for the purposes of Part III of the <sup>M2</sup>Local Government Finance Act 1988 (“the 1988 Act”);and in applying paragraphs (b) and (c) above no account shall be taken of any rules as to Crown exemption.
- (3) A hereditament which—
  - (a) is a composite hereditament for the purposes of Part III of the 1988 Act; and
  - (b) would still be such a hereditament if paragraphs (b) to (d) of section 66(1) of that Act (domestic property) were omitted,is also, subject to subsection (6) below, a dwelling for the purposes of this Part.
- (4) Subject to subsection (6) below, none of the following property, namely—
  - (a) a yard, garden, outhouse or other appurtenance belonging to or enjoyed with property used wholly for the purposes of living accommodation; or
  - (b) a private garage which either has a floor area of not more than 25 square metres or is used wholly or mainly for the accommodation of a private motor vehicle; or
  - (c) private storage premises used wholly or mainly for the storage of articles of domestic use,is a dwelling except in so far as it forms part of a larger property which is itself a dwelling by virtue of subsection (2) above.

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- [<sup>F2</sup>(4A) Subject to subsection (6) below, domestic property falling within section 66(1A) of the 1988 Act is not a dwelling except in so far as it forms part of a larger property which is itself a dwelling by virtue of subsection (2) above.]
- (5) The Secretary of State may by order provide that in such cases as may be prescribed by or determined under the order—
- (a) anything which would (apart from the order) be one dwelling shall be treated as two or more dwellings; and
  - (b) anything which would (apart from the order) be two or more dwellings shall be treated as one dwelling.
- (6) The Secretary of State may by order amend any definition of “dwelling” which is for the time being effective for the purposes of this Part.

#### Textual Amendments

- F2** S. 3(4A) inserted (E.) (1.4.2013) by [The Non-Domestic Rating and Council Tax \(Definition of Domestic Property and Dwelling\) \(England\) Order 2013 \(S.I. 2013/468\)](#), arts. 1(1), 3

#### Marginal Citations

- M1** 1967 c. 9.  
**M2** 1988 c. 41.

## 4 Dwellings chargeable to council tax.

- (1) Council tax shall be payable in respect of any dwelling which is not an exempt dwelling.
- (2) In this Chapter—
- “chargeable dwelling” means any dwelling in respect of which council tax is payable;
- “exempt dwelling” means any dwelling of a class prescribed by an order made by the Secretary of State.
- (3) For the purposes of subsection (2) above, a class of dwellings may be prescribed by reference to such factors as the Secretary of State sees fit.
- (4) Without prejudice to the generality of subsection (3) above, a class of dwellings may be prescribed by reference to one or more of the following factors—
- (a) the physical characteristics of dwellings;
  - (b) the fact that dwellings are unoccupied or are occupied for prescribed purposes or are occupied or owned by persons of prescribed descriptions.

## 5 Different amounts for dwellings in different valuation bands.

- (1) The amounts of council tax payable in respect of dwellings situated in the same billing authority’s area (or the same part of such an area) and listed in different valuation bands shall be in the proportion—

6: 7: 8: 9: 11: 13: 15: 18

where 6 is for dwellings listed in valuation band A, 7 is for dwellings listed in valuation band B, and so on.

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[<sup>F3</sup>(1A) For the purposes of the application of subsection (1) to dwellings situated in Wales, for the purposes of financial years beginning on or after 1st April 2005, for the proportion specified in that subsection there is substituted the following proportion:

6: 7: 8: 9: 11: 13: 15: 18: 21]

(2) The valuation bands for dwellings in England are set out in the following Table—

<i>Range of values</i>	<i>Valuation band</i>
Values not exceeding £40,000	A
Values exceeding £40,000 but not exceeding £52,000	B
Values exceeding £52,000 but not exceeding £68,000	C
Values exceeding £68,000 but not exceeding £88,000	D
Values exceeding £88,000 but not exceeding £120,000	E
Values exceeding £120,000 but not exceeding £160,000	F
Values exceeding £160,000 but not exceeding £320,000	G
Values exceeding £320,000	H

(3) The valuation bands for dwellings in Wales are set out in the following Table—

[ <sup>F4</sup> Range of values	Valuation band
Values not exceeding £44,000	A
Values exceeding £44,000 but not exceeding £65,000	B
Values exceeding £65,000 but not exceeding £91,000	C
Values exceeding £91,000 but not exceeding £123,000	D
Values exceeding £123,000 but not exceeding £162,000	E
Values exceeding £162,000 but not exceeding £223,000	F
Values exceeding £223,000 but not exceeding £324,000	G
Values exceeding £324,000 but not exceeding £424,000	H
Values exceeding £424,000	I]

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- (4) The Secretary of State may by order, as regards financial years beginning on or after such date as is specified in the order—
- (a) substitute another proportion for that which is for the time being effective for the purposes of subsection (1) above;
  - (b) substitute other valuation bands for those which are for the time being effective for the purposes of subsection (2) or (3) above.
- [<sup>F5</sup>(4A) The power under subsection (4)(b) above includes power to make provision for a different number of valuation bands from those which are for the time being effective for the purposes of subsection (2) or (3) above.]
- (5) No order under subsection (4) above shall be made unless a draft of the order has been laid before and approved by resolution of the House of Commons.
- (6) Any reference in this Part to dwellings listed in a particular valuation band shall be construed as a reference to dwellings to which that valuation band is shown as applicable in the billing authority's valuation list.

#### Textual Amendments

- F3** S. 5(1A) inserted (W.) (30.11.2003) by [The Council Tax \(Valuation Bands\) \(Wales\) Order 2003 \(S.I. 2003/3046\)](#), [art. 2\(2\)](#)
- F4** S. 5(3): table substituted (W.) (30.11.2003 as regards financial years beginning on or after 1.4.2005) by [The Council Tax \(Valuation Bands\) \(Wales\) Order 2003 \(S.I. 2003/3046\)](#), [art. 2\(3\)](#)
- F5** S. 5(4A) inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), [ss. 78, 128](#)

### *Liability to tax*

#### **6 Persons liable to pay council tax.**

- (1) The person who is liable to pay council tax in respect of any chargeable dwelling and any day is the person who falls within the first paragraph of subsection (2) below to apply, taking paragraph (a) of that subsection first, paragraph (b) next, and so on.
- (2) A person falls within this subsection in relation to any chargeable dwelling and any day if, on that day—
- (a) he is a resident of the dwelling and has a freehold interest in the whole or any part of it;
  - (b) he is such a resident and has a leasehold interest in the whole or any part of the dwelling which is not inferior to another such interest held by another such resident;
  - (c) he is both such a resident and a statutory [<sup>F6</sup>, secure or introductory tenant]of the whole or any part of the dwelling;
- [<sup>F7</sup>(ca) in the case of a dwelling in Wales, the person is both such a resident and has a tenancy of the whole or any part of the dwelling which is a secure contract or an introductory standard contract;]
- (d) he is such a resident and has a contractual licence to occupy the whole or any part of the dwelling;
  - (e) he is such a resident; or
  - (f) he is the owner of the dwelling.

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- (3) Where, in relation to any chargeable dwelling and any day, two or more persons fall within the first paragraph of subsection (2) above to apply, they shall each be jointly and severally liable to pay the council tax in respect of the dwelling and that day.
- (4) Subsection (3) above shall not apply as respects any day on which one or more of the persons there mentioned fall to be disregarded for the purposes of discount by virtue of [<sup>F8</sup>paragraph 2 (severely mentally impaired) or 4 (students etc.) of Schedule 1 to this Act] and one or more of them do not; and liability to pay the council tax in respect of the dwelling and that day shall be determined as follows—
- (a) if only one of those persons does not fall to be so disregarded, he shall be solely liable;
  - (b) if two or more of those persons do not fall to be so disregarded, they shall each be jointly and severally liable.

[<sup>F9</sup>(4A) Subsection (3) also does not apply in relation to a chargeable dwelling in Wales as respects any day on which one or more of the persons mentioned fall to be disregarded for the purposes of discount for a relevant reason and one or more of them do not; and liability to pay the council tax in respect of the dwelling and that day is determined as follows—

- (a) if only one of those persons does not fall to be so disregarded, that person is solely liable;
- (b) if two or more of those persons do not fall to be so disregarded, they are each jointly and severally liable.

(4B) For the purposes of subsection (4A), a person falls to be disregarded for the purposes of discount for a relevant reason if that person falls within, and meets the conditions prescribed in, Class G (care leavers) as prescribed in regulation 5(7) of the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992 ([S.I. 1992/552](#)).]

(5) In this Part, unless the context otherwise requires—

“owner”, in relation to any dwelling, means the person as regards whom the following conditions are fulfilled—

- (a) he has a material interest in the whole or any part of the dwelling; and
- (b) at least part of the dwelling or, as the case may be, of the part concerned is not subject to a material interest inferior to his interest;

“resident”, in relation to any dwelling, means an individual who has attained the age of 18 years and has his sole or main residence in the dwelling.

(6) In this section—

[<sup>F10</sup>“introductory standard contract” has the same meaning as in the Renting Homes (Wales) Act 2016 ([anaw 1](#)) (see section 16 of that Act);]

[<sup>F11</sup>“introductory tenant” means a tenant under an introductory tenancy within the meaning of Chapter I of Part V of the Housing Act 1996;]

“material interest” means a freehold interest or a leasehold interest which was granted for a term of six months or more;

[<sup>F10</sup>“secure contract” has the same meaning as in the Renting Homes (Wales) Act 2016 (see section 8 of that Act);]

“secure tenant” means a tenant under a secure tenancy within the meaning of Part IV of the <sup>M3</sup>Housing Act 1985;

“statutory tenant” means a statutory tenant within the meaning of the <sup>M4</sup>Rent Act 1977 or the <sup>M5</sup>Rent (Agriculture) Act 1976.

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#### Textual Amendments

- F6** Words in s. 6(2)(c) substituted (12.7.1997) by S.I. 1997/74, art. 2, **Sch. para. 8(a)**
- F7** S. 6(2)(ca) inserted (1.12.2022) by [The Renting Homes \(Wales\) Act 2016 \(Consequential Amendments\) Regulations 2022 \(S.I. 2022/1166\)](#), regs. 1(1), **20(2)**
- F8** Words in s. 6(4) substituted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), **ss. 74(1)**, 128 (with effect as mentioned in s. 74(3))
- F9** S. 6(4A)(4B) inserted (1.4.2022) by [The Council Tax \(Joint and Several Liability of Care Leavers\) \(Wales\) Regulations 2022 \(S.I. 2022/210\)](#), regs. 1(2), **2(2)**
- F10** Words in s. 6(6) inserted (1.12.2022) by [The Renting Homes \(Wales\) Act 2016 \(Consequential Amendments\) Regulations 2022 \(S.I. 2022/1166\)](#), regs. 1(1), **20(3)**
- F11** Definition of “introductory tenant” inserted in s. 6(6) (12.7.1997) by S.I. 1997/74, art. 2, **Sch. para. 8(b)**

#### Marginal Citations

- M3** 1985 c. 68.
- M4** 1977 c. 42.
- M5** 1976 c. 80.

## 7 Liability in respect of caravans and boats.

- (1) Subsections (2) to (4) below shall have effect in substitution for section 6 above in relation to any chargeable dwelling which consists of a pitch occupied by a caravan, or a mooring occupied by a boat.
- (2) Where on any day the owner of the caravan or boat is not, but some other person is, a resident of the dwelling, that other person shall be liable to pay the council tax in respect of the dwelling and that day.
- (3) Where on any day subsection (2) above does not apply, the owner of the caravan or boat shall be liable to pay the council tax in respect of the dwelling and that day.
- (4) Where on any day two or more persons fall within subsection (2) or (3) above, they shall each be jointly and severally liable to pay the council tax in respect of the dwelling and that day.
- (5) [<sup>F12</sup>Subsections (4) and (4A)] of section 6 above shall apply for the purposes of subsection (4) above as [<sup>F12</sup>they apply] for the purposes of subsection (3) of that section.
- (6) In this section “caravan” shall be construed in accordance with Part I of the <sup>M6</sup>Caravan Sites and Control of Development Act 1960.
- (7) Any reference in this section to the owner of a caravan or boat shall be construed—
  - (a) in relation to a caravan or boat which is subject to an agreement for hire-purchase or conditional sale, as a reference to the person in possession under the agreement;
  - (b) in relation to a caravan or boat which is subject to a bill of sale or mortgage, as a reference to the person entitled to the property in it apart from the bill or mortgage.



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#### Textual Amendments

**F12** Words in s. 7(5) substituted (1.4.2022) by [The Council Tax \(Joint and Several Liability of Care Leavers\) \(Wales\) Regulations 2022 \(S.I. 2022/210\)](#), regs. 1(2), **2(3)**

#### Marginal Citations

**M6** 1960 c. 62.

## 8 Liability in prescribed cases.

- (1) Subsections (3) and (4) below shall have effect in substitution for section 6 or (as the case may be) section 7 above in relation to any chargeable dwelling of a class prescribed for the purposes of this subsection.
- (2) Subsections (3) and (4) below shall have effect in substitution for section 6 or (as the case may be) section 7 above in relation to any chargeable dwelling of a class prescribed for the purposes of this subsection, if the billing authority so determines in relation to all dwellings of that class which are situated in its area.
- (3) Where on any day this subsection has effect in relation to a dwelling, the owner of the dwelling shall be liable to pay the council tax in respect of the dwelling and that day.
- (4) Where on any day two or more persons fall within subsection (3) above, they shall each be jointly and severally liable to pay the council tax in respect of the dwelling and that day.
- (5) [<sup>F13</sup>Subsections (4) and (4A)] of section 6 above shall apply for the purposes of subsection (4) above as [<sup>F13</sup>they apply] for the purposes of subsection (3) of that section.
- (6) Regulations prescribing a class of chargeable dwellings for the purposes of subsection (1) or (2) above may provide that, in relation to any dwelling of that class, subsection (3) above shall have effect as if for the reference to the owner of the dwelling there were substituted a reference to the person falling within such description as may be prescribed.
- (7) Subsections (3) and (4) of section 4 above shall apply for the purposes of subsections (1) and (2) above as they apply for the purposes of subsection (2) of that section.

#### Textual Amendments

**F13** Words in s. 8(5) substituted (1.4.2022) by [The Council Tax \(Joint and Several Liability of Care Leavers\) \(Wales\) Regulations 2022 \(S.I. 2022/210\)](#), regs. 1(2), **2(4)**

#### Modifications etc. (not altering text)

**C13** S. 8(3) modified (31.3.1992) by [S.I. 1992/551](#), **art.3**.

## 9 Liability of spouses.

- (1) Where—

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- (a) a person who is liable to pay council tax in respect of any chargeable dwelling of which he is a resident and any day is married to [<sup>F14</sup>, or is the civil partner of,] another person; and
- (b) that other person is also a resident of the dwelling on that day but would not, apart from this section, be so liable,

those persons shall each be jointly and severally liable to pay the council tax in respect of the dwelling and that day.

- (2) Subsection (1) above shall not apply as respects any day on which the other person there mentioned falls to be disregarded for the purposes of discount by virtue of [<sup>F15</sup>paragraph 2 (the severely mentally impaired) or 4 (students etc.) of Schedule 1 to this Act].

[<sup>F16</sup>(2A) Subsection (1) also does not apply in relation to a chargeable dwelling in Wales as respects any day on which the other person mentioned falls to be disregarded for the purposes of discount by virtue of falling within, and meeting the conditions prescribed in, Class G (care leavers) as prescribed in regulation 5(7) of the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992 (S.I. 1992/552).]

[<sup>F17</sup>(3) For the purposes of this section, two persons are to be treated as married to, or civil partners of, each other if they are living together as if they were a married couple or civil partners.]

#### Textual Amendments

- F14** Words in s. 9(1)(a) inserted (5.12.2005) by [Civil Partnership Act 2004 \(c. 33\)](#), ss. 261(1), 263, [Sch. 27 para. 140\(1\)](#); S.I. 2005/3175, [art. 2](#)
- F15** Words in s. 9(2) substituted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), ss. 74(2), 128 (with effect as mentioned in s. 74(3))
- F16** [S. 9\(2A\)](#) inserted (1.4.2022) by [The Council Tax \(Joint and Several Liability of Care Leavers\) \(Wales\) Regulations 2022 \(S.I. 2022/210\)](#), regs. 1(2), [2\(5\)](#)
- F17** S. 9(3) substituted for s. 9(3)(4) (2.12.2019) by [The Civil Partnership \(Opposite-sex Couples\) Regulations 2019 \(S.I. 2019/1458\)](#), reg. 1(2), [Sch. 3 para. 16](#)

#### *Amounts of tax payable*

#### 10 Basic amounts payable.

- (1) Subject to sections 11 to [<sup>F18</sup>13A] below, a person who is liable to pay council tax in respect of any chargeable dwelling and any day shall, as respects the dwelling and the day, pay to the billing authority for the area in which the dwelling is situated an amount calculated in accordance with the formula—

$$\frac{A}{D}$$

where—

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A is the amount which, for the financial year in which the day falls and for dwellings in the valuation band listed for the dwelling, has been set by the authority for its area or (as the case may be) the part of its area in which the dwelling is situated;

D is the number of days in the financial year.

- (2) For the purposes of this Part the Secretary of State may make regulations containing rules for ascertaining in what part of a billing authority's area a dwelling is situated (whether situated in the area in fact or by virtue of regulations made under section 1(3) above).

#### Textual Amendments

**F18** Word in s. 10(1) substituted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 4 para. 4](#)

## 11 Discounts.

- (1) The amount of council tax payable in respect of any chargeable dwelling and any day shall be subject to a discount equal to the appropriate percentage of that amount if on that day—
- (a) there is only one resident of the dwelling and he does not fall to be disregarded for the purposes of discount; or
  - (b) there are two or more residents of the dwelling and each of them except one falls to be disregarded for those purposes.
- (2) Subject to [<sup>F19</sup>sections 11A]<sup>F20</sup>, 11B]<sup>F21</sup>, 11C]<sup>F22</sup>, 12, 12A and 12B]] below, the amount of council tax payable in respect of any chargeable dwelling and any day shall be subject to a discount equal to twice the appropriate percentage of that amount if on that day—
- (a) there is no resident of the dwelling; or
  - (b) there are one or more residents of the dwelling and each of them falls to be disregarded for the purposes of discount.
- (3) In this section <sup>F23</sup> . . . “the appropriate percentage” means 25 per cent. or, if the Secretary of State by order so provides in relation to the financial year in which the day falls, such other percentage as is specified in the order.
- (4) No order under subsection (3) above shall be made unless a draft of the order has been laid before and approved by resolution of the House of Commons.
- (5) Schedule 1 to this Act shall have effect for determining who shall be disregarded for the purposes of discount.

#### Textual Amendments

**F19** Words in s. 11(2) substituted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), ss. 127(1), 128, [Sch. 7 para. 41](#)

**F20** Word in s. 11(2) inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\)](#), s. 12(3)

**F21** Word in s. 11(2) inserted (26.10.2023) by [Levelling-up and Regeneration Act 2023 \(c. 55\)](#), ss. 80(3) (a), 255(2)(q) (with s. 247)

*Status: This version of this Act contains provisions that are prospective.*

**Changes to legislation:** Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- F22** Words in s. 11(2) substituted (16.12.2015 for specified purposes, 1.4.2016 in so far as not already in force) by [Housing \(Wales\) Act 2014 \(anaw 7\)](#), s. 145(3), [Sch. 3 para. 29\(2\)](#); S.I. 2015/2046, art. 2
- F23** Words in s. 11(3) repealed (18.11.2003 for E. and 27.11.2003 for W.) by [Local Government Act 2003 \(c. 26\)](#), ss. 127(2), 128, [Sch. 8 Pt. 1](#); S.I. 2003/2938, [art. 3](#) (subject to art. 8); S.I. 2003/3034, [art. 2\(1\)\(4\)](#), Sch. 1 Pt. 1

## [<sup>F24</sup>11A Discounts: special provision for England

- (1) The Secretary of State may for any financial year by regulations prescribe one or more classes of dwelling in England for the purposes of subsection (3)[<sup>F25</sup>, (4) or (4A)] below.
- (2) A class of dwellings may be prescribed under subsection (1) above by reference to such factors as the Secretary of State sees fit and may, in particular, be prescribed by reference to—
  - (a) the physical characteristics of dwellings, or
  - (b) the fact that dwellings are unoccupied.
- (3) For any financial year for which a class of dwellings is prescribed for the purposes of this subsection, a billing authority in England may by determination provide in relation to all dwellings of that class in its area, or in such part of its area as it may specify in the determination, that the discount under section 11(2)(a) shall be such lesser percentage of at least 10 as it may so specify.
- (4) For any financial year for which a class of dwellings is prescribed for the purposes of this subsection, a billing authority in England may by determination provide in relation to all dwellings of that class in its area, or in such part of its area as it may specify in the determination—
  - (a) that the discount under section 11(2)(a) above shall not apply, or
  - (b) that the discount under that provision shall be such lesser percentage as it may so specify.

[ For any financial year for which a class of dwellings is prescribed for the purposes of <sup>F26</sup>(4A) this subsection, a billing authority in England may by determination provide—

- (a) in relation to all dwellings of that class in its area, or
- (b) in relation to such description of dwellings of that class as it may specify in the determination,

that the discount under section 11(2)(a) shall not apply or shall be such percentage (which may be 100) as it may so specify.

- (4B) Where a class of dwellings is prescribed for the purposes of subsection (4A) by reference to the period of time for which a condition is met, a billing authority may not, under paragraph (b) of that subsection, specify a description of dwellings of that class by reference (wholly or partly) to a shorter such period.]

[ Subsections (3), (4) and (4A) are subject to section 11B(4) [<sup>F28</sup>and 11C(5)].]

<sup>F27</sup>(4C)

- (5) A billing authority may make a determination varying or revoking a determination under subsection (3)[<sup>F29</sup>, (4) or (4A)] for a financial year, but only before the beginning of the year.

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- (6) A billing authority which makes a determination under this section shall publish a notice of it in at least one newspaper circulating in its area and do so before the end of the period of 21 days beginning with the date of the determination.
- (7) Failure to comply with subsection (6) above shall not affect the validity of a determination.]

#### Textual Amendments

- F24** S. 11A inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\), s. 75\(1\)](#)
- F25** Words in s. 11A(1) substituted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 11\(2\)](#)
- F26** S. 11A(4A)(4B) inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 11\(1\)](#)
- F27** S. 11A(4C) inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 12\(4\)](#)
- F28** Words in s. 11A(4C) inserted (26.10.2023) by [Levelling-up and Regeneration Act 2023 \(c. 55\), ss. 80\(3\)\(b\), 255\(2\)\(q\)](#) (with s. 247)
- F29** Words in s. 11A(5) substituted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 11\(2\)](#)

#### [<sup>F30</sup> **11B Higher amount for long-term empty dwellings: England**

- (1) For any financial year, a billing authority in England may by determination provide in relation to its area, or such part of its area as it may specify in the determination, that if on any day a dwelling is a long-term empty dwelling—
- the discount under section 11(2)(a) shall not apply, and
  - the amount of council tax payable in respect of that dwelling and that day [<sup>F31</sup>(“the relevant day”)] shall be increased by such percentage of not more than [<sup>F32</sup>the relevant maximum] as it may so specify.

[ For the financial year beginning on 1 April 2019 the “relevant maximum” is 100.  
<sup>F33</sup>(1A)

- (1B) For the financial year beginning on 1 April 2020 the “relevant maximum” is—
- in respect of any dwelling where the period mentioned in subsection (8) ending on the relevant day is less than 5 years, 100;
  - in respect of any dwelling where the period mentioned in subsection (8) ending on the relevant day is at least 5 years, 200.
- (1C) For financial years beginning on or after 1 April 2021 the “relevant maximum” is—
- in respect of any dwelling where the period mentioned in subsection (8) ending on the relevant day is less than 5 years, 100;
  - in respect of any dwelling where the period mentioned in subsection (8) ending on the relevant day is at least 5 years but less than 10 years, 200;
  - in respect of any dwelling where the period mentioned in subsection (8) ending on the relevant day is at least 10 years, 300.]

[ In exercising its functions under this section a billing authority must have regard to  
<sup>F34</sup>(1D) any guidance issued by the Secretary of State.]

- (2) The Secretary of State may by regulations prescribe one or more classes of dwelling in relation to which a billing authority may not make a determination under this section.

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- (3) A class of dwellings may be prescribed under subsection (2) by reference to such factors as the Secretary of State thinks fit and may, in particular, be prescribed by reference to—
- (a) the physical characteristics of, or other matters relating to, dwellings;
  - (b) the circumstances of, or other matters relating to, any person who is liable to the amount of council tax concerned.
- (4) Where a determination under this section has effect in relation to a class of dwellings—
- (a) the billing authority may not make a determination under section 11A(3), (4) or (4A) in relation to that class, and
  - (b) any determination that has been made under section 11A(3), (4) or (4A) ceases to have effect in relation to that class.
- (5) A billing authority may make a determination varying or revoking a determination under this section for a financial year, but only before the beginning of the year.
- (6) A billing authority which makes a determination under this section must publish a notice of it in at least one newspaper circulating in its area and do so before the end of the period of 21 days beginning with the date of the determination.
- (7) Failure to comply with subsection (6) does not affect the validity of a determination.
- (8) For the purposes of this section, a dwelling is a “long-term empty dwelling” on any day if for a continuous period of at least [<sup>F35</sup>1 year] ending with that day—
- (a) it has been unoccupied, and
  - (b) it has been substantially unfurnished.
- (9) In determining whether a dwelling is a long-term empty dwelling, no account is to be taken of any one or more periods of not more than 6 weeks during which either of the conditions in subsection (8)(a) and (b) is not met (or neither of them is met).
- (10) The Secretary of State may by regulations substitute a different period, of not less than 6 weeks, for the period which is for the time being specified in subsection (9).]

#### Textual Amendments

- F30** S. 11B inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 12\(2\)](#) (with s. 12(15))
- F31** Words in s. 11B(1)(b) inserted (1.11.2018 with effect in accordance with s. 2(4)(5) of the amending Act) by [Rating \(Property in Common Occupation\) and Council Tax \(Empty Dwellings\) Act 2018 \(c. 25\), s. 2\(2\)\(a\)](#)
- F32** Words in s. 11B(1)(b) substituted (1.11.2018 with effect in accordance with s. 2(4)(5) of the amending Act) by [Rating \(Property in Common Occupation\) and Council Tax \(Empty Dwellings\) Act 2018 \(c. 25\), s. 2\(2\)\(b\)](#)
- F33** S. 11B(1A)-(1C) inserted (1.11.2018 with effect in accordance with s. 2(4)(5) of the amending Act) by [Rating \(Property in Common Occupation\) and Council Tax \(Empty Dwellings\) Act 2018 \(c. 25\), s. 2\(3\)](#)
- F34** S. 11B(1D) inserted (26.10.2023 with effect in accordance with ss. 79(2) of the amending Act) by [Levelling-up and Regeneration Act 2023 \(c. 55\), ss. 79\(1\)\(a\), 255\(2\)\(q\)](#) (with s. 247)
- F35** Words in s. 11B(8) substituted (26.10.2023 with effect in accordance with ss. 79(2) of the amending Act) by [Levelling-up and Regeneration Act 2023 \(c. 55\), ss. 79\(1\)\(b\), 255\(2\)\(q\)](#) (with s. 247)

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### **[<sup>F36</sup>11C Higher amount for dwellings occupied periodically: England**

- (1) For any financial year, a billing authority in England may by determination provide in relation to its area, or such part of its area as it may specify in the determination, that if on any day the conditions mentioned in [subsection \(2\)](#) are satisfied in respect of a dwelling—
  - (a) the discount under section 11(2)(a) does not apply, and
  - (b) the amount of council tax payable in respect of that dwelling and that day is increased by such percentage of not more than 100 as it may specify in the determination.
- (2) The conditions are—
  - (a) there is no resident of the dwelling, and
  - (b) the dwelling is substantially furnished.
- (3) A billing authority's first determination under this section must be made at least one year before the beginning of the financial year to which it relates.
- (4) In exercising its functions under this section a billing authority must have regard to any guidance issued by the Secretary of State.
- (5) Where a determination under this section has effect in relation to a class of dwellings—
  - (a) the billing authority may not make a determination under section 11A(3), (4) or (4A) in relation to that class, and
  - (b) any determination that has been made under section 11A(3), (4) or (4A) ceases to have effect in relation to that class.
- (6) A billing authority may make a determination varying or revoking a determination under this section for a financial year, but only before the beginning of the year.
- (7) Where a billing authority makes a determination under this section it must publish a notice of the determination in at least one newspaper circulating in the area.
- (8) The notice must be published before the end of the period of 21 days beginning with the date of the determination.
- (9) The validity of the determination is not affected by a failure to comply with [subsection \(7\)](#) or [\(8\)](#).

#### **Textual Amendments**

**F36** Ss. 11C, 11D inserted (26.10.2023) by [Levelling-up and Regeneration Act 2023 \(c. 55\)](#), ss. **80(2)**, [255\(2\)\(q\)](#) (with ss. [80\(4\)](#), [247](#))

### **11D Section 11C: regulations**

- (1) The Secretary of State may by regulations prescribe one or more classes of dwelling in relation to which a billing authority may not make a determination under [section 11C](#).
- (2) A class of dwellings may be prescribed under [subsection \(1\)](#) by reference to such factors as the Secretary of State thinks fit and may, amongst other factors, be prescribed by reference to—
  - (a) the physical characteristics of, or other matters relating to, dwellings;

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- (b) the circumstances of, or other matters relating to, any person who is liable to the amount of council tax concerned.
- (3) The Secretary of State may by regulations specify a different percentage limit for the limit which is for the time being specified in [section 11C\(1\)\(b\)](#).
- (4) A statutory instrument containing regulations made under [subsection \(3\)](#) may not be made unless a draft of the instrument has been approved by resolution of the House of Commons.]

#### Textual Amendments

**F36** Ss. 11C, 11D inserted (26.10.2023) by [Levelling-up and Regeneration Act 2023 \(c. 55\)](#), [ss. 80\(2\), 255\(2\)\(q\)](#) (with [ss. 80\(4\), 247](#))

#### [<sup>F37</sup>12 Discounts: special provision for Wales.

- (1) The National Assembly for Wales may for any financial year by regulations prescribe one or more classes of dwelling in Wales for the purposes of subsection (3) or (4) below.
- (2) A class of dwellings may be prescribed under subsection (1) above by reference to such factors as the Assembly sees fit and may, in particular, be prescribed by reference to—
  - (a) the physical characteristics of dwellings, or
  - (b) the fact that dwellings are unoccupied.
- (3) For any financial year for which a class of dwellings is prescribed for the purposes of this subsection, a billing authority in Wales may by determination provide in relation to all dwellings of that class in its area, or in such part of its area as it may specify in the determination, that the discount under section 11(2)(a) shall be such lesser percentage of at least 10 as it may so specify.
- (4) For any financial year for which a class of dwellings is prescribed for the purposes of this subsection, a billing authority in Wales may by determination provide in relation to all dwellings of that class in its area, or in such part of its area as it may specify in the determination—
  - (a) that the discount under section 11(2)(a) above shall not apply, or
  - (b) that the discount under that provision shall be such lesser percentage as it may so specify.

[<sup>F38</sup>(4A) Subsections (3) and (4) are subject to section 12A(6) and 12B(7).]

- (5) A billing authority may make a determination varying or revoking a determination under subsection (3) or (4) for a financial year, but only before the beginning of the year.
- (6) A billing authority which makes a determination under this section shall publish a notice of it in at least one newspaper circulating in its area and do so before the end of the period of 21 days beginning with the date of the determination.
- (7) Failure to comply with subsection (6) above shall not affect the validity of a determination.]



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### Textual Amendments

- F37** S. 12 substituted (27.11.2003) by [Local Government Act 2003 \(c. 26\), ss. 75\(2\), 128](#); [S.I. 2003/3034, art. 2\(1\)\(4\), Sch. 1 Pt. 1](#)
- F38** S. 12(4A) inserted (16.12.2015 for specified purposes, 1.4.2016 in so far as not already in force) by [Housing \(Wales\) Act 2014 \(anaw 7\), s. 145\(3\), Sch. 3 para. 29\(3\)](#); [S.I. 2015/2046, art. 2](#)

## [<sup>F39</sup>12A Higher amount for long-term empty dwellings: Wales

- (1) For any financial year, a billing authority in Wales may by determination provide in relation to its area that if on any day a dwelling is a long-term empty dwelling—
  - (a) the discount under section 11(2)(a) does not apply, and
  - (b) the amount of council tax payable in respect of that dwelling and that day is increased by such percentage of not more than [<sup>F40</sup>300] as it may specify in the determination.
- (2) A billing authority may specify different percentages for different dwellings based on the length of time for which they have been long-term empty dwellings.
- (3) In exercising its functions under this section a billing authority must have regard to any guidance issued by the Welsh Ministers.
- (4) The Welsh Ministers may, by regulations, prescribe one or more classes of dwelling in relation to which a billing authority may not make a determination under this section.
- (5) A class of dwellings may be prescribed under subsection (4) by reference to such factors as the Welsh Ministers think fit and may, amongst other factors, be prescribed by reference to—
  - (a) the physical characteristics of, or other matters relating to, dwellings;
  - (b) the circumstances of, or other matters relating to, any person who is liable to the amount of council tax concerned.
- (6) Where a determination under this section has effect in relation to a class of dwellings—
  - (a) the billing authority may not make a determination under section 12(3) or (4) in relation to that class, and
  - (b) any determination that has been made under section 12(3) or (4) ceases to have effect in relation to that class.
- (7) A billing authority may make a determination varying or revoking a determination under this section for a financial year, but only before the beginning of the year.
- (8) Where a billing authority makes a determination under this section it must publish a notice of the determination in at least one newspaper circulating in its area.
- (9) The notice must be published before the end of the period of 21 days beginning with the date of the determination.
- (10) The validity of a determination is not affected by a failure to comply with subsection (8) or (9).
- (11) For the purposes of this section, a dwelling is a “long-term empty dwelling” on any day if for a continuous period of at least 1 year ending with that day—
  - (a) it has been unoccupied, and

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- (b) it has been substantially unfurnished.
- (12) In determining whether a dwelling is a long-term empty dwelling, no account is to be taken of—
- (a) any period which pre-dates the coming into force of this section;
  - (b) any one or more periods of not more than 6 weeks during which one or both of the conditions in subsection (11) are not met.
- (13) The Welsh Ministers may by regulations—
- (a) substitute a different percentage limit for the limit which is for the time being specified in subsection (1)(b);
  - (b) substitute a different period, of not less than 1 year, for the period which is for the time being specified in subsection (11);
  - (c) substitute a different period, of not less than 6 weeks, for the period which is for the time being specified in subsection (12)(b).
- (14) A statutory instrument containing regulations made under subsection (13)(a) or (b) may not be made unless a draft of the instrument has been laid before, and approved by resolution of, the National Assembly for Wales.
- (15) Any other statutory instrument containing regulations made under this section is subject to annulment in pursuance of a resolution of the National Assembly for Wales.

#### Textual Amendments

- F39** Ss. 12A, 12B inserted (16.12.2015 for the insertion of s. 12B, 1.4.2016 for the insertion of s. 12A) by [Housing \(Wales\) Act 2014 \(anaw 7\)](#), [ss. 139\(2\)](#), 145(3); S.I. 2015/2046, art. 2
- F40** Word in s. 12A(1)(b) substituted (1.4.2022) by [The Council Tax \(Long-term Empty Dwellings and Dwellings Occupied Periodically\) \(Wales\) Regulations 2022 \(S.I. 2022/370\)](#), regs. 1(2), 2 (with reg. 3)

### 12B Higher amount for dwellings occupied periodically: Wales

- (1) For any financial year, a billing authority in Wales may by determination provide in relation to its area that if on any day the conditions mentioned in subsection (2) are satisfied in respect of a dwelling—
- (a) the discount under section 11(2)(a) does not apply, and
  - (b) the amount of council tax payable in respect of that dwelling and that day is increased by such percentage of not more than [F41300] as it may specify in the determination.
- (2) The conditions are—
- (a) there is no resident of the dwelling, and
  - (b) the dwelling is substantially furnished.
- (3) But a billing authority's first determination under this section must be made at least one year before the beginning of the financial year to which it relates.
- (4) In exercising its functions under this section a billing authority must have regard to any guidance issued by the Welsh Ministers.
- (5) The Welsh Ministers may by regulations prescribe one or more classes of dwelling in relation to which a billing authority may not make a determination under this section.

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- (6) A class of dwellings may be prescribed under subsection (5) by reference to such factors as the Welsh Ministers think fit and may, amongst other factors, be prescribed by reference to—
  - (a) the physical characteristics of, or other matters relating to, dwellings;
  - (b) the circumstances of, or other matters relating to, any person who is liable to the amount of council tax concerned.
- (7) Where a determination under this section has effect in relation to a class of dwellings—
  - (a) the billing authority may not make a determination under section 12(3) or (4) in relation to that class, and
  - (b) any determination that has been made under section 12(3) or (4) ceases to have effect in relation to that class.
- (8) A billing authority may make a determination varying or revoking a determination under this section for a financial year, but only before the beginning of the year.
- (9) Where a billing authority makes a determination under this section it must publish a notice of the determination in at least one newspaper circulating in its area.
- (10) The notice must be published before the end of the period of 21 days beginning with the date of the determination.
- (11) The validity of a determination is not affected by a failure to comply with subsection (9) or (10).
- (12) The Welsh Ministers may by regulations specify a different percentage limit for the limit which is for the time being specified in subsection (1)(b).
- (13) A statutory instrument containing regulations made under subsection (12) may not be made unless a draft of the instrument has been laid before, and approved by resolution of, the National Assembly for Wales.
- (14) Any other statutory instrument containing regulations made under this section is subject to annulment in pursuance of a resolution of the National Assembly for Wales.]

#### Textual Amendments

- F39** Ss. 12A, 12B inserted (16.12.2015 for the insertion of s. 12B, 1.4.2016 for the insertion of s. 12A) by [Housing \(Wales\) Act 2014 \(anaw 7\)](#), **ss. 139(2)**, 145(3); S.I. 2015/2046, art. 2
- F41** Word in s. 12B(1)(b) substituted (1.4.2022) by [The Council Tax \(Long-term Empty Dwellings and Dwellings Occupied Periodically\) \(Wales\) Regulations 2022 \(S.I. 2022/370\)](#), regs. 1(2), **2** (with reg. 3)

### 13 Reduced amounts.

- (1) The Secretary of State may make regulations as regards any case where—
  - (a) a person is liable to pay an amount to a billing authority in respect of council tax for any financial year which is prescribed; and
  - (b) prescribed conditions are fulfilled.
- (2) The regulations may provide that the amount he is liable to pay shall be an amount which—
  - (a) is less than the amount it would be apart from the regulations; and
  - (b) is determined in accordance with prescribed rules.

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- (3) This section applies whether the amount mentioned in subsection (1) above is determined under section 10 above or under that section read with section 11 [F42, 11A][F43, 11B][F44, 11C][F45, 12, 12A or 12B] above.
- (4) The conditions mentioned in subsection (1) above may be prescribed by reference to such factors as the Secretary of State thinks fit; and in particular such factors may include the making of an application by the person concerned and all or any of—
- (a) the factors mentioned in subsection (5) below; or
  - (b) the factors mentioned in subsection (6) below.
- (5) The factors referred to in subsection (4)(a) above are—
- (a) community charges for a period before 1st April 1993;
  - (b) the circumstances of, or other matters relating to, the person concerned;
  - (c) an amount relating to the authority concerned and specified, or to be specified, for the purposes of the regulations in a report laid, or to be laid, before the House of Commons;
  - (d) such other amounts as may be prescribed or arrived at in a prescribed manner.
- (6) The factors referred to in subsection (4)(b) above are—
- (a) a disabled person having his sole or main residence in the dwelling concerned;
  - (b) the circumstances of, or other matters relating to, that person;
  - (c) the physical characteristics of, or other matters relating to, that dwelling.
- (7) The rules mentioned in subsection (2) above may be prescribed by reference to such factors as the Secretary of State thinks fit; and in particular such factors may include all or any of the factors mentioned in subsection (5) or subsection (6)(b) or (c) above.
- (8) Without prejudice to the generality of section 113(2) below, regulations under this section may include—
- (a) provision requiring the Secretary of State to specify in a report, for the purposes of the regulations, an amount in relation to each billing authority;
  - (b) provision requiring him to lay the report before the House of Commons;
  - (c) provision for the review of any prescribed decision of a billing authority relating to the application or operation of the regulations;
  - (d) provision that no appeal may be made to a valuation tribunal in respect of such a decision, notwithstanding section 16(1) below.
- (9) To the extent that he would not have power to do so apart from this subsection, the Secretary of State may—
- (a) include in regulations under this section such amendments of any social security instrument as he thinks expedient in consequence of the regulations under this section;
  - (b) include in any social security instrument such provision as he thinks expedient in consequence of regulations under this section.
- (10) In subsection (9) above “social security instrument” means
- [F46](a) an order or regulations made, or falling to be made, by the Secretary of State under the Social Security Acts, that is to say, the <sup>M7</sup>Social Security Contributions and Benefits Act 1992 and the <sup>M8</sup>Social Security Administration Act 1992[F47, or
  - (b) regulations made, or falling to be made, under Part 4 of the Welfare Reform Act 2012.]

*Status: This version of this Act contains provisions that are prospective.*

*Changes to legislation: Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

#### Textual Amendments

- F42** Words in s. 13(3) inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 127(1), [Sch. 7 para. 42](#)
- F43** Word in s. 13(3) inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\)](#), [s. 12\(5\)](#)
- F44** Word in [s. 13\(3\)](#) inserted (26.10.2023) by [Levelling-up and Regeneration Act 2023 \(c. 55\)](#), [ss. 80\(3\)\(c\)](#), [255\(2\)\(q\)](#) (with [s. 247](#))
- F45** Words in s. 13(3) substituted (16.12.2015 for specified purposes, 1.4.2016 in so far as not already in force) by [Housing \(Wales\) Act 2014 \(anaw 7\)](#), s. 145(3), [Sch. 3 para. 29\(4\)](#); S.I. 2015/2046, art. 2
- F46** Words in s. 13(10) renumbered as s. 13(10)(a) (8.4.2013) by [The Personal Independence Payment \(Supplementary Provisions and Consequential Amendments\) Regulations 2013 \(S.I. 2013/388\)](#), reg. 2, [Sch. para. 7\(2\)\(a\)](#)
- F47** S. 13(10)(b) and word inserted (8.4.2013) by [The Personal Independence Payment \(Supplementary Provisions and Consequential Amendments\) Regulations 2013 \(S.I. 2013/388\)](#), reg. 2, [Sch. para. 7\(2\)\(b\)](#)

#### Modifications etc. (not altering text)

- C14** S. 13(5) modified (W.) (7.2.1996) by [S.I.1996/56](#), art. 2(1)
- S. 13(5) modified (E.) (22.2.1996) by [S.I. 1996/176](#), [reg. 4](#) (as modified by [S.I. 1998/214](#), [reg. 11](#), [Sch. 4](#))
- S. 13(5) modified (E.) (25.2.1997) by [S.I. 1997/215](#), [reg. 4](#) (as modified by [S.I. 1998/214](#), [reg. 11](#), [Sch. 5](#))
- S. 13(5) modified (E.) (27.2.1998) by [S.I. 1998/214](#), [reg. 4](#)
- S. 13(5) modified (26.2.1999) by [S.I. 1999/259](#), [reg. 4](#)

#### Marginal Citations

- M7** [1992 c. 4.](#)
- M8** [1992 c. 5.](#)

### [<sup>F48</sup>13A Reductions by billing authority

- (1) The amount of council tax which a person is liable to pay in respect of any chargeable dwelling and any day (as determined in accordance with sections 10 to 13)—
- in the case of a dwelling situated in the area of a billing authority in England, is to be reduced to the extent, if any, required by the authority's council tax reduction scheme (see subsection (2));
  - in the case of a dwelling situated in the area of a billing authority in Wales, is to be reduced to the extent, if any, required by any council tax reduction scheme made under regulations under subsection (4) that applies to that dwelling;
  - in any case, may be reduced to such extent (or, if the amount has been reduced under paragraph (a) or (b), such further extent) as the billing authority for the area in which the dwelling is situated thinks fit.
- (2) Each billing authority in England must make a scheme specifying the reductions which are to apply to amounts of council tax payable, in respect of dwellings situated in its area, by—
- persons whom the authority considers to be in financial need, or
  - persons in classes consisting of persons whom the authority considers to be, in general, in financial need.

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- (3) Schedule 1A (which contains provisions about schemes under subsection (2)) has effect.
- (4) The Welsh Ministers may by regulations—
  - (a) require a person or body specified in the regulations to make a scheme specifying the reductions which are to apply to amounts of council tax payable, in respect of dwellings to which the scheme applies, by persons to whom the scheme applies,
  - (b) impose requirements on that person or body regarding the matters which must be included in that scheme, and
  - (c) make other provision for and in connection with such schemes.
- (5) Schedule 1B (which contains further provisions about regulations under subsection (4) and about schemes under those regulations) has effect.
- (6) The power under subsection (1)(c) includes power to reduce an amount to nil.
- (7) The power under subsection (1)(c) may be exercised in relation to particular cases or by determining a class of case in which liability is to be reduced to an extent provided by the determination.
- (8) No regulations under subsection (4) are to be made unless a draft of the statutory instrument containing them has been laid before, and approved by a resolution of, the National Assembly for Wales.
- (9) In this Part “council tax reduction scheme” means a scheme under subsection (2) or regulations under subsection (4).]

#### Textual Amendments

**F48** S. 13A substituted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 10\(1\)](#)

#### [<sup>F49</sup>13B Transitional arrangements

- (1) The Secretary of State may by regulations make provision for the purpose of smoothing changes in council tax liability resulting from the coming into force in relation to a billing authority in England of—
  - (a) an order under section 5 above, or
  - (b) a list under section 22B below.
- (2) The National Assembly for Wales may by regulations make provision for the purpose of smoothing changes in council tax liability resulting from the coming into force in relation to a billing authority in Wales of—
  - (a) an order under section 5 above, or
  - (b) a list under section 22B below.
- (3) Regulations under this section may, in particular—
  - (a) make provision about the circumstances in which changes are to be smoothed;
  - (b) make provision for changes to be smoothed over such one or more financial years as may be specified in the regulations;

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- (c) make provision for liability for any financial year to be determined in accordance with such rules as may be so specified, which may result in liability being the same as or different from what it would otherwise be.
- (4) Without prejudice to section 113(1) below, regulations under this section may make different provision for different financial years.
- (5) To the extent that he would not have power to do so apart from this subsection, the Secretary of State may—
  - (a) include in regulations made by him under this section such amendments of any social security instrument as he thinks expedient in consequence of the regulations;
  - (b) include in any social security instrument such provision as he thinks expedient in consequence of regulations under this section.
- (6) In subsection (5) above, “social security instrument” has the meaning given by section 13(10) above.]

#### Textual Amendments

**F49** S. 13B inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\), s. 79](#)

### *Administration and appeals*

#### **14 Administration, penalties and enforcement.**

- (1) Schedule 2 to this Act (which contains provisions about administration, including collection) shall have effect.
- (2) Schedule 3 to this Act (which contains provisions about civil penalties) shall have effect.
- (3) Schedule 4 to this Act (which contains provisions about the recovery of sums due, including sums due as penalties) shall have effect.
- [<sup>F50</sup>(4) Where a liability order has been made against a person under regulations under Schedule 4, the billing authority concerned may use the procedure in Schedule 12 to the Tribunals, Courts and Enforcement Act 2007 (taking control of goods) to recover the amount in respect of which the order was made, to the extent that it remains unpaid.]

#### Textual Amendments

**F50** S. 14(4) inserted (6.4.2014) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\), s. 148, Sch. 13 para. 106](#) (with s. 89); S.I. 2014/768, art. 2(1)(b)

#### [<sup>F51</sup>**14A Regulations about powers to require information**

- (1) The appropriate authority may by regulations provide for the exercise, for prescribed council tax purposes, of—
  - (a) powers to require the provision of information;

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- (b) powers to require a person to enter into arrangements under which access is permitted to the person's electronic records.
- (2) The appropriate authority may by regulations make provision about arrangements for access to electronic records for prescribed council tax purposes where the arrangements are entered into otherwise than under a requirement of the kind mentioned in subsection (1)(b).
- (3) The appropriate authority may by regulations—
  - (a) make provision about the persons by whom powers conferred by regulations under this section may be exercised;
  - (b) make provision about the persons by whom arrangements under regulations under this section may be made;
  - (c) in particular, make provision for the authorisation by billing authorities of persons to exercise those powers or make those arrangements.
- (4) The provision that may be made by regulations under this section includes, in particular, provision equivalent to—
  - (a) provision made by a relevant enactment, or
  - (b) provision that is capable of being made under a relevant enactment,
 with such modifications as the appropriate authority thinks fit.
- (5) For the purposes of subsection (4), each of the following enactments as it had effect on the day on which the Local Government Finance Act 2012 was passed is a “relevant enactment”—
  - (a) section 109A(8) of the Social Security Administration Act 1992 (application of section 109B of that Act to the Crown);
  - (b) section 109B of that Act (powers to require information);
  - (c) section 110A of that Act (authorisations by local authorities to exercise powers of investigation);
  - (d) section 110AA of that Act (power of local authority to require electronic access to information);
  - (e) section 121DA of that Act (interpretation of Part 6 of that Act);
  - (f) section 191 of that Act (interpretation of that Act).
- (6) This section does not affect the operation of Schedule 2 (administration of council tax).
- (7) In this section “council tax purposes” means purposes relating to a person's liability to pay council tax.

#### Textual Amendments

**F51** Ss. 14A-14D inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 14\(2\)](#)

## 14B Regulations about offences

- (1) The appropriate authority may by regulations provide for the creation of offences that may be committed by a person in prescribed circumstances—
  - (a) by intentionally delaying or obstructing a person in the exercise of a power conferred by regulations under section 14A(1);



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- (b) by refusing or failing to comply with any requirement under regulations under section 14A(1)(b) or with the requirements of any arrangements entered into in accordance with such regulations;
  - (c) by refusing or failing, when required to do so by or under this Act or by or under regulations made under this Act, to provide any information or document in connection with a person's liability to pay council tax;
  - (d) by making a false statement or representation in connection with such liability;
  - (e) by providing, or causing or allowing to be provided, in connection with such liability, a document or information which is false;
  - (f) by failing to notify, or causing or allowing a person to fail to notify, a matter that is relevant to such liability (including in particular any matter that is required to be notified by or under this Act or by or under regulations made under this Act).
- (2) Regulations under subsection (1)(a), (b) or (c)—
- (a) must provide for an offence under the regulations to be triable only summarily;
  - (b) may not provide for such an offence to be punishable with a fine exceeding level 3 on the standard scale.
- (3) Regulations under subsection (1)(a), (b) or (c)—
- (a) may provide, in a case where a person is convicted of an offence under the regulations and the act or omission constituting the offence continues after the conviction, for the person to be guilty of a further offence and liable on summary conviction to a daily fine;
  - (b) may not provide for the daily fine to exceed £40.
- (4) Regulations under subsection (1)(d), (e) or (f) that create an offence that may only be committed by a person acting dishonestly—
- (a) must provide for the offence to be triable summarily or on indictment;
  - (b) may not provide for the offence to be punishable on summary conviction with imprisonment for a term exceeding [<sup>F52</sup>the general limit in a magistrates' court] or with a fine exceeding the statutory maximum;
  - (c) may not provide for the offence to be punishable on conviction on indictment with imprisonment for a term exceeding 7 years (and may provide for the offence to be punishable on conviction on indictment with a fine).
- (5) Regulations under this section that create an offence within subsection (4) that may be committed before [<sup>F53</sup>2 May 2022] may not provide for such an offence committed before that date to be punishable on summary conviction with imprisonment for a term exceeding 6 months.
- (6) Regulations under subsection (1)(d), (e) or (f) that create an offence that may be committed by a person acting otherwise than dishonestly—
- (a) must provide for the offence to be triable only summarily;
  - (b) may not provide for the offence to be punishable with imprisonment for a term exceeding 51 weeks or with a fine exceeding level 5 on the standard scale.
- (7) Regulations under this section that create an offence within subsection (6) that may be committed before the date that section 281(5) of the Criminal Justice Act 2003 comes into force may not provide for such an offence committed before that date to be punishable with imprisonment for a term exceeding 3 months.
- (8) The appropriate authority may by regulations make provision—

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- (a) about defences to an offence under regulations under this section;
  - (b) about the commission by a body corporate of such an offence;
  - (c) about the conduct of proceedings for such an offence;
  - (d) about the time limits for bringing such proceedings;
  - (e) about the determination of issues arising in such proceedings;
  - (f) about other matters of procedure and evidence in relation to such offences.
- (9) The provision that may be made by regulations under this section includes, in particular, provision equivalent to—
- (a) provision made by a relevant enactment, or
  - (b) provision that is capable of being made under a relevant enactment,
- with such modifications as the appropriate authority thinks fit.
- (10) For the purposes of subsection (9), each of the following enactments as it had effect on the day on which the Local Government Finance Act 2012 was passed is a “relevant enactment”—
- (a) section 111 of the Social Security Administration Act 1992 (offences relating to powers under that Act);
  - (b) section 111A of that Act (dishonest representations for obtaining benefit etc);
  - (c) section 112 of that Act (false representations for obtaining benefit etc.);
  - (d) section 115 of that Act (offences by bodies corporate);
  - (e) section 116 of that Act (legal proceedings);
  - (f) section 121DA of that Act (interpretation of Part 6 of that Act);
  - (g) section 191 of that Act (interpretation of that Act).

#### Textual Amendments

- F51** Ss. 14A-14D inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 14\(2\)](#)
- F52** Words in [s. 14B\(4\)\(b\)](#) substituted (7.2.2023 at 12.00 p.m.) by [The Judicial Review and Courts Act 2022 \(Magistrates’ Court Sentencing Powers\) Regulations 2023 \(S.I. 2023/149\), regs. 1\(2\), 2\(1\), Sch. Pt. 1](#) table
- F53** Words in [s. 14B\(5\)](#) substituted (28.4.2022) by [The Criminal Justice Act 2003 \(Commencement No. 33\) and Sentencing Act 2020 \(Commencement No. 2\) Regulations 2022 \(S.I. 2022/500\), regs. 1\(2\), 5\(1\), Sch. Pt. 1](#)

### 14C Regulations about penalties

- (1) The appropriate authority may by regulations make provision for the imposition of a penalty by a billing authority on a person where in prescribed circumstances—
- (a) that person's act or omission results or could result in the amount of council tax that a person (“P”) is liable to pay being reduced or subject to a discount, and
  - (b) P is not or will not be entitled to that reduction or discount.
- (2) The appropriate authority may by regulations make provision for the imposition of a penalty by a billing authority on a person where in prescribed circumstances—
- (a) that person's act or omission results or could result in a dwelling in respect of which a person (“P”) would otherwise be liable to pay council tax being treated as an exempt dwelling for a period, and

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- (b) the dwelling is not or will not be an exempt dwelling for all or part of that period.
- (3) Regulations under this section must—
- (a) make provision with the effect that a penalty may only be imposed on a person where the person agrees to the imposition of the penalty as an alternative to criminal proceedings being taken against the person in respect of the act or omission to which the penalty relates,
  - (b) make provision with the effect that a penalty may only be imposed on a person where the person has not been charged with an offence in respect of the act or omission to which the penalty relates, or
  - (c) make provision within paragraph (a) and (b).
- (4) Where—
- (a) regulations under this section specify a sum as a penalty (or a minimum or maximum penalty), and
  - (b) it appears to the Treasury that there has been a change in the value of money since those regulations were made or (as the case may be) the last occasion when an order under this subsection was made,
- the Treasury may by order substitute for that sum such other sum as appears to them to be justified by the change.
- (5) An order under subsection (4) does not apply in relation to any act done or omission which began before the date on which the order comes into force.
- (6) This section does not affect the operation of paragraph 1 of Schedule 3 (penalties).
- (7) The provision that may be made by regulations under this section includes, in particular, provision equivalent to—
- (a) provision made by a relevant enactment, or
  - (b) provision that is capable of being made under a relevant enactment,
- with such modifications as the appropriate authority thinks fit.
- (8) For the purposes of subsection (7), each of the following is a “relevant enactment”—
- (a) section 115A of the Social Security Administration Act 1992 (penalty as alternative to prosecution);
  - (b) section 115B of that Act (penalty as alternative to prosecution: colluding employers etc);
  - (c) section 115C of that Act (penalties in respect of incorrect statements etc);
  - (d) section 115D of that Act (penalties in respect of failures to disclose information);
  - (e) section 121DA of that Act (interpretation of Part 6 of that Act);
  - (f) section 191 of that Act (interpretation of that Act).
- (9) The reference in subsection (8)—
- (a) to section 115C or 115D of the Social Security Administration Act 1992 is to that section without the repeals in it contained in Part 1 of Schedule 14 to the Welfare Reform Act 2012;
  - (b) to any other provision of that Act is to the provision as it had effect on the day on which the Local Government Finance Act 2012 was passed.

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#### Textual Amendments

**F51** Ss. 14A-14D inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 14\(2\)](#)

### 14D Sections 14A to 14C: supplementary

- (1) In sections 14A to 14C—
  - “the appropriate authority” means—
    - (a) the Secretary of State, in relation to England, and
    - (b) the Welsh Ministers, in relation to Wales;
  - “prescribed”, in relation to regulations made by the Welsh Ministers, means prescribed by such regulations.
- (2) A statutory instrument containing regulations made by the Secretary of State under any of sections 14A to 14C may not be made unless a draft of the instrument has been laid before and approved by a resolution of each House of Parliament.
- (3) A statutory instrument containing regulations made by the Welsh Ministers under any of sections 14A to 14C may not be made unless a draft of the instrument has been laid before and approved by a resolution of the National Assembly for Wales.]

#### Textual Amendments

**F51** Ss. 14A-14D inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 14\(2\)](#)

### 15 Valuation tribunals.

- (1) Valuation and community charge tribunals established under Schedule 11 to the 1988 Act shall be known as valuation tribunals.
- (2) Such tribunals shall exercise, in addition to the jurisdiction conferred on them by or under the 1988 Act, the jurisdiction conferred on them by—
  - (a) section 16 below;
  - (b) regulations made under section 24 below; and
  - (c) paragraph 3 of Schedule 3 to this Act.

### 16 Appeals: general.

- (1) A person may appeal to a valuation tribunal if he is aggrieved by—
  - (a) any decision of a billing authority that a dwelling is a chargeable dwelling, or that he is liable to pay council tax in respect of such a dwelling; or
  - (b) any calculation made by such an authority of an amount which he is liable to pay to the authority in respect of council tax.
- (2) In subsection (1) above the reference to any calculation of an amount includes a reference to any estimate of the amount.
- (3) Subsection (1) above shall not apply where the grounds on which the person concerned is aggrieved fall within such category or categories as may be prescribed.
- (4) No appeal may be made under subsection (1) above unless—

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- (a) the aggrieved person serves a written notice under this subsection; and
  - (b) one of the conditions mentioned in subsection (7) below is fulfilled.
- (5) A notice under subsection (4) above must be served on the billing authority concerned.
- (6) A notice under subsection (4) above must state the matter by which and the grounds on which the person is aggrieved.
- (7) The conditions are that—
- (a) the aggrieved person is notified in writing, by the authority on which he served the notice, that the authority believes the grievance is not well founded, but the person is still aggrieved;
  - (b) the aggrieved person is notified in writing, by the authority on which he served the notice, that steps have been taken to deal with the grievance, but the person is still aggrieved;
  - (c) the period of two months, beginning with the date of service of the aggrieved person's notice, has ended without his being notified under paragraph (a) or (b) above.
- (8) Where a notice under subsection (4) above is served on an authority, the authority shall—
- (a) consider the matter to which the notice relates;
  - (b) include in any notification under subsection (7)(a) above the reasons for the belief concerned;
  - (c) include in any notification under subsection (7)(b) above a statement of the steps taken.

**Modifications etc. (not altering text)**

C15 S. 16(1) restricted (1.4.1992) by S.I. 1992/613, reg.30.

*Miscellaneous*

**17 Completion of new dwellings.**

- (1) Subject to the provisions of this section, Schedule 4A to the <sup>M9</sup> 1988 Act (which makes provision with respect to the determination of a day as the completion day in relation to a new building) shall, with the exception of paragraph 6, apply for the purposes of this Part as it applies for the purposes of Part III of that Act.
- (2) Any reference in this section to the Schedule is a reference to Schedule 4A to the 1988 Act as it applies for the purposes of this Part.
- (3) Where—
- (a) a completion notice is served under the Schedule; and
  - (b) the building to which the notice relates is not completed on or before the relevant day,
- any dwelling in which the building or any part of it will be comprised shall be deemed for the purposes of this Part to have come into existence on that day.
- (4) For the purposes of subsection (3) above the relevant day in relation to a completion notice is—

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- (a) where [<sup>F54</sup>no appeal] against the notice is brought under paragraph 4 of the Schedule, the day stated in the notice; and
  - (b) where [<sup>F55</sup>an appeal] against the notice is brought under that paragraph, the day determined under the Schedule as the completion day in relation to the building to which the notice relates.
- (5) Where—
- (a) a day is determined under the Schedule as the completion day in relation to a new building; and
  - (b) the building is one produced by the structural alteration of a building which is comprised in one or more existing dwellings,
- the existing dwelling or dwellings shall be deemed for the purposes of this Part to have ceased to exist on that day.
- (6) Any reference in this section or the Schedule to a new building includes a reference to a building produced by the structural alteration of an existing building where—
- (a) the existing building or any part of it is comprised in a dwelling which, by virtue of the alteration, becomes, or becomes part of, a different dwelling or different dwellings; or
  - (b) neither the existing building nor any part of it is, except by virtue of the alteration, comprised in any dwelling.
- (7) Any reference in this section to a building includes a reference to a part of a building; and any reference in the Schedule to the valuation officer shall be construed as a reference to the listing officer.

#### Textual Amendments

**F54** Words in s. 17(4)(a) substituted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 127(1), [Sch. 7 para. 43\(1\)\(a\)](#) (with effect as mentioned in [Sch. 7 para. 43\(2\)](#))

**F55** Words in s. 17(4)(b) substituted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 127(1), [Sch. 7 para. 43\(1\)\(b\)](#) (with effect as mentioned in [Sch. 7 para. 43\(2\)](#))

#### Marginal Citations

**M9** 1988 c.41

## 18 Death of persons liable.

- (1) The Secretary of State may make such regulations as he thinks fit to deal with any case where a person dies and at any time before his death—
- (a) he was (or is alleged to have been) liable to pay council tax under section 6, 7 or 8 above;
  - (b) he was (or is alleged to have been) so liable, as spouse [<sup>F56</sup>or civil partner] , under section 9 above; or
  - (c) a penalty was imposed on him [<sup>F57</sup>under regulations under section 14C or] under paragraph 1 of Schedule 3 to this Act.
- (2) Nothing in the following provisions of this section shall prejudice the generality of subsection (1) above.
- (3) The regulations may provide that where before his death a sum has become payable by the deceased but has not been paid his executor or administrator shall be liable to

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pay the sum and may deduct out of the assets and effects of the deceased any payments made (or to be made).

- (4) The regulations may provide that where before his death a sum in excess of his liability has been paid (whether the excess arises because of his death or otherwise) and has not been repaid or credited his executor or administrator shall be entitled to the sum.
- (5) The regulations may provide for the recovery of any sum which is payable under the regulations and is not paid.
- (6) The regulations may provide that proceedings (whether by way of appeal or otherwise) may be instituted, continued or withdrawn by the deceased's executor or administrator.

#### Textual Amendments

- F56** Words in s. 18(1)(b) inserted (15.4.2005 for specified purposes and otherwise 5.12.2005) by [Civil Partnership Act 2004 \(c. 33\)](#), ss. 261(1), 263, [Sch. 27 para. 140\(3\)](#); S.I. 2005/1112, [art. 2](#), Sch. 1; S.I. 2005/3175, [art. 2](#)
- F57** Words in s. 18(1)(c) inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\)](#), [s. 14\(3\)](#)

#### <sup>F58</sup>19 Exclusion of Crown exemption in certain cases.

- (1) Subsection (2) below applies in the case of a dwelling provided and maintained by an authority mentioned in subsection (3) below for purposes connected with the administration of justice, police purposes or other Crown purposes.
- (2) Any rules as to Crown exemption which would have applied apart from this subsection shall not prevent—
  - (a) the dwelling being a chargeable dwelling; or
  - (b) any person being liable to pay council tax in respect of the dwelling.
- (3) The authorities are—
  - (a) a billing authority other than the Council of the Isles of Scilly;
  - (b) a county council;
  - [<sup>F59</sup>(bb) the Greater London Authority;
  - (bc) any functional body, within the meaning of the Greater London Authority Act 1999;]
  - [<sup>F60</sup>(c) a police and crime commissioner;]
    - (ca) <sup>F61</sup> .....
    - (cb) <sup>F61</sup> .....
  - <sup>F62</sup>(d) .....
  - (e) the Receiver for the Metropolitan Police District; <sup>F63</sup> . . .
  - <sup>F64</sup>(f) .....
  - [<sup>F65</sup>(g) The Residuary Body for Wales (Corff Gweddilliol Cymru).]
- (4) The Secretary of State may by order provide that subsection (2) above shall also apply in relation to any dwelling of a class prescribed by the order.
- (5) Subsections (3) and (4) of section 4 above shall apply for the purposes of subsection (4) above as they apply for the purposes of subsection (2) of that section.

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### Textual Amendments

- F58** S. 19: by 1999 c. 22, ss. 83, Sch. 12 para. 8 (with Sch. 14 para. 7(2)) it is provided (1.4.2001) that, in s. 19(2) after paragraph (e) there is inserted "(ea) the Greater London Magistrates' Courts Authority"; S.I. 2001/916, arts. 2(a)(i), 4 (with Sch. 2 para. 2) and said insertion repealed (1.4.2005) by the Courts Act (c. 39), s. 109(1)(3), Sch. 8 para. 356, {Sch. 10}; S.I. 2005/910, art. 3
- F59** S. 19(3)(bb)(bc) inserted (8.5.2000) by 1999 c. 29, s. 137 (with Sch. 12 para. 9(1)); S.I. 1999/3434, art. 3
- F60** S. 19(3)(c) substituted (22.11.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), Sch. 16 para. 212; S.I. 2012/2892, art. 2(i)
- F61** S. 19(3)(ca)(cb) repealed (1.4.2002) by 2001 c. 16, ss. 128, 137, Sch. 6 Pt. 3 para. 76, Sch. 7 Pt. 5; S.I. 2002/344, art. 3(j)(k)(m) (with transitional provisions in art. 4)
- F62** S. 19(3)(d) repealed (1.4.1995) by 1994 c. 29, s. 93, Sch. 9 Pt. I; S.I. 1994/3262, art. 4(1), Sch. (subject to art. 5)
- F63** Word "and" in s. 19(3)(e) repealed (1.4.1995) by 1994 c. 29, s. 93, Sch. 9 Pt. I; S.I. 1994/3262, art. 4(1), Sch. (subject to art. 5)
- F64** S. 19(3)(f) repealed (1.4.1995) by 1994 c. 29, s. 93, Sch. 9 Pt. I; S.I. 1994/3262, art. 4(1), Sch.
- F65** S. 19(3)(g) inserted (5.7.1994) by 1994 c. 19, s. 39, Sch. 13 para. 33

## CHAPTER II

### VALUATION LISTS

#### Modifications etc. (not altering text)

- C16** Pt. I Ch. II amended (28.11.1994) by S.I. 1994/2825, reg. 47

#### *Preliminary*

### 20 Listing officers.

- (1) The Commissioners of Inland Revenue shall appoint a listing officer for each billing authority.
- (2) The remuneration of, and any expenses incurred by, listing officers in carrying out their functions (including the remuneration and expenses of persons, whether or not in the service of the Crown, to assist them) shall be paid out of money provided by Parliament.
- (3) Any reference in this Chapter to a listing officer's or the Commissioners' functions is a reference to the functions imposed or conferred on him or them by or under this Chapter.

#### Modifications etc. (not altering text)

- C17** S. 20 amended (28.11.1994) by S.I. 1994/2825, reg. 20



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## *The lists*

### **21 Valuations for purposes of lists.**

- (1) The Commissioners of Inland Revenue shall—
- (a) carry out such valuations of dwellings in England and Wales;
  - (b) furnish listing officers with such information obtained in carrying out the valuations or in the exercise of the powers conferred by section 27 below; and
  - (c) disclose to such officers such contents of particulars delivered documents, as they consider necessary or expedient for the purpose of facilitating the compilation and maintenance by those officers of valuation lists in accordance with this Chapter.
- (2) The valuations shall be carried out by reference to [<sup>F66</sup>the appropriate date] and on such assumptions and in accordance with such principles as may be prescribed.

[<sup>F67</sup>(2A) For the purposes of subsection (2) above, the appropriate date is—

- (a) in relation to a list under section 22, 1st April 1991, and
- (b) in relation to a list under section 22B, the later of—
  - (i) two years before the date on which the list falls to be compiled, and
  - (ii) such date, if any, within that two year period as may be specified by regulations.

(2B) The power to make regulations under subsection (2A)(b)(ii) is exercisable—

- (a) in relation to a list to be compiled for a billing authority in England, by the Secretary of State, and
- (b) in relation to a list to be compiled for a billing authority in Wales, by the National Assembly for Wales.]

- (3) Without prejudice to the generality of their powers, the Commissioners of Inland Revenue may appoint persons who are not in the service of the Crown to assist them in carrying out the valuations.
- (4) For the purposes of the valuations the Commissioners of Inland Revenue may disclose to a person appointed under subsection (3) above—
- (a) any survey report obtained for any purpose of rating, including non-domestic rating; and
  - (b) any information obtained in the exercise of the powers conferred by section 27 below.
- (5) If any person to whom any report or information is disclosed by virtue of subsection (4) above uses or discloses the report or information, in whole or in part, otherwise than for the purposes of the valuations, he shall be liable—
- (a) on conviction on indictment, to imprisonment for a term not exceeding two years or a fine or both; and
  - (b) on summary conviction, to imprisonment for a term not exceeding six months or a fine not exceeding the statutory maximum or both.
- (6) Except as provided by subsection (4) above, nothing in this section permits the disclosure to any person appointed under subsection (3) above of information which is subject to the rules of confidentiality applicable to the Commissioners of Inland Revenue.

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#### Textual Amendments

- F66** Words in s. 21(2) substituted (18.11.2003) by [Local Government Act 2003 \(c. 26\), s. 127\(1\), Sch. 7 para. 44](#)
- F67** S. 21(2A)(2B) inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\), s. 127\(1\), Sch. 7 para. 44](#)

## 22 Compilation and maintenance of lists.

- (1) In accordance with this Chapter, the listing officer for a billing authority shall compile, and then maintain, a list for the authority (to be called its valuation list).
- (2) The list must be compiled on 1st April 1993 [<sup>F68</sup>, shall come into force on that day and shall remain in force until a new list for the authority is compiled under section 22B below] .
- (3) Before the list is compiled the listing officer must take such steps as are reasonably practicable in the time available to ensure that it is accurately compiled on 1st April 1993.
- (4) Any valuation of a dwelling carried out by the listing officer in pursuance of subsection (3) above shall be carried out in accordance with section 21(2) above.
- (5) At the following times, namely—
  - (a) not later than 1st September 1992; and
  - (b) not earlier than 15th November 1992 and not later than 1st December 1992,
 the listing officer shall send to the billing authority a copy of the list which he proposes (on the information then before him) to compile.
- (6) As soon as reasonably practicable after receiving the copy under subsection (5)(b) above the authority shall deposit it at its principal office and take such steps as it thinks most suitable for giving notice of it.
- (7) As soon as reasonably practicable after compiling a list the listing officer shall send a copy of it to the authority.
- (8) As soon as reasonably practicable after receiving the copy under subsection (7) above the authority shall deposit it at its principal office.
- (9) The list must be maintained for so long as is necessary for the purposes of this Part.

#### Textual Amendments

- F68** Words in s. 22(2) substituted (18.11.2003) by [Local Government Act 2003 \(c. 26\), s. 127\(1\), Sch. 7 para. 45](#)

### [<sup>F69</sup>22A Amalgamated valuation lists for Welsh billing authorities.

- (1) Every new listing officer shall, on 1st April 1996, compile a list (“the amalgamated list”) for the new billing authority for which he is appointed, based on the information provided for him under this section.

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- (2) The amalgamated list shall contain the information which was included in the valuation lists compiled on 1st April 1993 for the old billing authorities (“the current lists”) so far as that information is relevant.
- (3) The amalgamated list shall also include the information which was included in any current list by way of an alteration, so far as that information is relevant.
- (4) A new listing officer’s amalgamated list shall be treated, for the purposes of this Act, as the valuation list for his new billing authority and shall be deemed to have come into force on 1st April 1993.
- (5) Where an amalgamated list contains information which is derived from any alteration made to any valuation list or lists from which it is derived, the amalgamated list shall be treated as having been varied on the date on which the alteration was made.
- (6) Subsections (2) to (8) of section 22 above shall not apply in relation to an amalgamated list.
- (7) Every listing officer shall—
  - (a) on or before 15th November 1995, provide the appropriate new listing officer with the information recorded in his valuation list as at 31st October 1995 so far as it is relevant; and
  - (b) on 31st March 1996, provide the appropriate new listing officer with the information recorded in his valuation list as at that date, so far as it is relevant.
- (8) A new listing officer receiving any information under subsection (7)(a) above shall send a copy of it to his new billing authority as soon as is reasonably practicable.
- (9) As soon as is reasonably practicable after compiling the amalgamated list, a new listing officer shall send a copy of it to his new billing authority.
- (10) A new billing authority receiving a copy of an amalgamated list under subsection (9) above shall, as soon as is reasonably practicable, deposit it at its principal office.
- (11) In this section—
  - “old authority” has the same meaning as in the Local Government (Wales) Act 1994;
  - “old billing authority” means a billing authority which is an old authority;
  - “new billing authority” means a billing authority which is a new principal council;
  - “listing officer” means a listing officer for an old billing authority;
  - “new listing officer” means a listing officer for a new billing authority; and
  - “new principal council” has the same meaning as in the Local Government (Wales) Act 1994.
- (12) For the purposes of this section—
  - (a) references to a listing officer’s valuation list are references to the valuation list maintained by him under this Act;
  - (b) a new listing officer’s area is the area of the new billing authority for which he is appointed;
  - (c) the appropriate new listing officer, in relation to any information which relates to a dwelling is the new listing officer for the new billing authority in whose area the dwelling is situated; and

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- (d) information is relevant in relation to a new listing officer, or his area, if it relates to a dwelling which is in his area.]

#### Textual Amendments

**F69** S. 22A inserted (3.4.1995 subject to arts. 6(2) to (5) of the commencing S.I.) by 1994 c. 19, s. 36 (with ss. 54(5)(7), 55(5), Sch. 17 paras. 22(1), 23(2)); S.I. 1995/852, art. 6(1)

### [<sup>F70</sup>22B Compilation and maintenance of new lists

- (1) The listing officer for a billing authority shall compile, and then maintain, new lists for the authority in accordance with this Chapter (each such list to be called its valuation list).

[ A new list must be compiled, in relation to billing authorities in England, on 1 April <sup>F71</sup>(1A) in each year specified by order made by the Secretary of State.]

- (2) A new list must be compiled—

(a) <sup>F72</sup> .....

(b) in relation to billing authorities in Wales, on 1 April 2005.

- (3) After that, a new list must be compiled [<sup>F73</sup>in relation to billing authorities in Wales] on [<sup>F74</sup>1 April in each year specified by order made by the Welsh Ministers.]

- (4) A new list shall come into force on the day on which it is compiled and shall remain in force until the next such list is compiled.

- (5) The duty to maintain a list compiled under this section continues for so long as is necessary for the purposes of this Part and is not affected by the list ceasing to be in force.

- (6) Before a list is compiled under this section, the listing officer must take such steps as are reasonably practicable in the time available to ensure that it is accurately compiled on the date on which it is to be compiled.

- (7) Where a list is to be compiled under this section, the listing officer for a billing authority shall send the authority a copy of the list he proposes to compile (on the information then before him) not later than 1st September before the date on which it is to be compiled.

- (8) As soon as reasonably practicable after receiving a copy list under subsection (7) above, a billing authority shall deposit it at its principal office and take such steps as it thinks most suitable for giving notice of it.

- (9) As soon as reasonably practicable after the listing officer for a billing authority has compiled a list under this section, he shall send a copy of it to the authority.

- (10) As soon as reasonably practicable after receiving a copy list under subsection (9) above, a billing authority shall deposit it at its principal office.

- (11) No order under [<sup>F75</sup>subsection (1A)] above may be made unless a draft of the order has been laid before, and approved by resolution of, the House of Commons.]

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[<sup>F76</sup>(12) No order under subsection (3) may be made unless a draft of the statutory instrument containing it has been laid before, and approved by a resolution of, the National Assembly for Wales.]

#### Textual Amendments

- F70** S. 22B inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\), s. 77](#)
- F71** S. 22B(1A) inserted (30.3.2006) by [Council Tax \(New Valuation Lists for England\) Act 2006 \(c. 7\), s. 1\(2\)](#)
- F72** S. 22B(2)(a) and following word repealed (30.3.2006) ( by [Council Tax \(New Valuation Lists for England\) Act 2006 \(c. 7\), s. 1\(3\)](#))
- F73** Words in s. 22B(3) inserted (30.3.2006) by [Council Tax \(New Valuation Lists for England\) Act 2006 \(c. 7\), s. 1\(4\)\(a\)](#)
- F74** Words in s. 22B(3) substituted (15.1.2012) by [Localism Act 2011 \(c. 20\), ss. 80\(2\), 240\(1\)\(g\)](#)
- F75** Words in s. 22B(11) substituted (30.3.2006) by [Council Tax \(New Valuation Lists for England\) Act 2006 \(c. 7\), s. 1\(5\)](#)
- F76** S. 22B(12) inserted (15.1.2012) by [Localism Act 2011 \(c. 20\), ss. 80\(3\), 240\(1\)\(g\)](#)

## 23 Contents of lists.

- (1) A valuation list must show, for each day for which it is in force, each dwelling which is situated in the billing authority's area.
- (2) For each day on which a dwelling is shown in a list, the list must also show which of the valuation bands is applicable to the dwelling.
- (3) A list must also contain such information about dwellings shown in it as may be prescribed.
- (4) The omission from a list of any matter required to be included in it shall not of itself render the list invalid.
- (5) Any rules as to Crown exemption which would have applied apart from this subsection shall not prevent a list showing a dwelling, showing the valuation band applicable to a dwelling and containing any prescribed information about a dwelling.

## 24 Alteration of lists.

- (1) The Secretary of State may make regulations about the alteration by listing officers of valuation lists which have been compiled under this Chapter; and subsections (2) to (10) below shall apply for the purposes of this subsection.
- (2) The regulations may include provision that where a listing officer intends to alter the list with a view to its being accurately maintained, he shall not alter it unless prescribed conditions (as to notice or otherwise) are fulfilled.
- (3) The regulations may include provision that any valuation of a dwelling carried out in connection with a proposal for the alteration of the list shall be carried out in accordance with section 21(2) above.
- (4) The regulations may include provision that no alteration shall be made of a valuation band shown in the list as applicable to any dwelling unless—

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- (a) since the valuation band was first shown in the list as applicable to the dwelling—
    - (i) there has been a material increase in the value of the dwelling and a relevant transaction has been subsequently carried out in relation to the whole or any part of it;
    - (ii) there has been a material reduction in the value of the dwelling;
    - (iii) the dwelling has become or ceased to be a composite hereditament for the purposes of Part III of the 1988 Act; or
    - (iv) in the case of a dwelling which continues to be such a hereditament, there has been an increase or reduction in its domestic use,
 and (in any case) prescribed conditions are fulfilled;
  - (b) the listing officer is satisfied that—
    - (i) a different valuation band should have been determined by him as applicable to the dwelling; or
    - (ii) the valuation band shown in the list is not that determined by him as so applicable; or
  - (c) an order of a valuation tribunal or of the High Court requires the alteration to be made.
- (5) The regulations may include provision—
- (a) as to who (other than a listing officer) may make a proposal for the alteration of the list with a view to its being accurately maintained;
  - (b) as to the manner and circumstances in which a proposal may be made and the information to be included in a proposal;
  - (c) as to the period within which a proposal must be made;
  - (d) as to the procedure for and subsequent to the making of a proposal;
  - (e) as to the circumstances in which and the conditions upon which a proposal may be withdrawn; and
  - (f) requiring the listing officer to inform other prescribed persons of the proposal in a prescribed manner.
- (6) The regulations may include provision that, where there is a disagreement between the listing officer and another person making a proposal for the alteration of a list—
- (a) about the validity of the proposal; or
  - (b) about the accuracy of the list,
- an appeal may be made to a valuation tribunal.
- (7) The regulations may include—
- (a) provision as to the period for which or day from which an alteration of a list is to have effect (including provision that it is to have retrospective effect);
  - (b) provision requiring a list to be altered so as to indicate the effect (retrospective or otherwise) of the alteration;
  - (c) provision requiring the listing officer to inform prescribed persons of an alteration within a prescribed period;
  - (d) provision requiring the listing officer to keep for a prescribed period a record of the state of the list before the alteration was made.
- (8) The regulations may include provision as to financial adjustments to be made as a result of alterations, including—
- (a) provision requiring payments or repayments to be made; and

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- (b) provision as to the recovery (by deduction or otherwise) of sums due.
- (9) The regulations may include provision that where—
  - (a) the listing officer for a billing authority has informed the authority of an alteration of the list; and
  - (b) a copy of the list has been deposited by the authority under section 22(8) [<sup>F77</sup>, 22A(10) or 22B(10)] above,  
the authority must alter the copy accordingly.
- (10) In this section—
  - “domestic use”, in relation to a dwelling, means use in such a manner as to constitute it domestic property for the purposes of Part III of the 1988 Act;
  - “material increase”, in relation to the value of a dwelling, means any increase which is caused (in whole or in part) by any building, engineering or other operation carried out in relation to the dwelling, whether or not constituting development for which planning permission is required;
  - “material reduction”, in relation to the value of a dwelling, means any reduction which is caused (in whole or in part) by the demolition of any part of the dwelling, any change in the physical state of the dwelling’s locality or any adaptation of the dwelling to make it suitable for use by a physically disabled person;
  - “relevant transaction” means a transfer on sale of the fee simple, a grant of a lease for a term of seven years or more or a transfer on sale of such a lease.

**Textual Amendments**

**F77** Words in s. 24(9)(b) substituted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 127(1), [Sch. 7 para. 46](#)

**25** **Compilation and maintenance of new lists.**

<sup>F78</sup> .....

**Textual Amendments**

**F78** S. 25 repealed (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), ss. 127(1)(2), [Sch. 7 para. 47](#), [Sch. 8 Pt. 1](#)

*Supplemental*

[<sup>F79</sup> **25A. Powers of entry: England**

- (1) If a valuation officer needs to value a dwelling in England for the purpose of carrying out any of the officer’s functions, the officer and any servant of the Crown authorised by the officer in writing may enter on, survey and value the dwelling if subsections (2) and (4) are fulfilled and (where it applies) subsection (5) is fulfilled.
- (2) The valuation officer must obtain the approval of the tribunal before the officer or a person authorised by the officer exercises the power under subsection (1).

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- (3) The tribunal must not give its approval unless it is satisfied that the valuation officer needs to value the dwelling.
- (4) After the tribunal has given its approval, at least 3 days' notice in writing must be given of the proposed exercise of the power.
- (5) In a case where a person authorised by a valuation officer proposes to exercise the power, that person must if required produce the authorisation.
- (6) A person who intentionally delays or obstructs a person in the exercise of a power under this section is liable on summary conviction to a fine not exceeding level 1 on the standard scale.
- (7) For the purpose of the requirement under subsection (4), the following days are to be disregarded—
  - (a) a Saturday, a Sunday, Christmas Day or Good Friday;
  - (b) a day which is a bank holiday under the Banking and Financial Dealings Act 1971 in England and Wales.
- (8) The tribunal may—
  - (a) determine any application brought under this section and any question arising from that application;
  - (b) specify the arrangements by which any entry approved by it must be conducted, including whether the entry may occur on more than one day.
- (9) In this section—
 

“the tribunal” means the First-tier Tribunal, and

“valuation officer” means any listing officer and any other officer of Revenue and Customs who is for the time being appointed by the Commissioners of Her Majesty’s Revenue and Customs to carry out any of their functions.]

#### Textual Amendments

**F79** S. 25A inserted (1.10.2015) by [The Council Tax and Non-Domestic Rating \(Powers of Entry: Safeguards\) \(England\) Order 2015 \(S.I. 2015/982\)](#), arts. 1, **3(2)**

## 26 Powers of entry<sup>F80</sup>: Wales]

- (1) If a valuation officer needs to value a dwelling [<sup>F81</sup>in Wales] for the purpose of carrying out any of his functions, he and any servant of the Crown authorised by him in writing may enter on, survey and value the dwelling if subsections (2) and (3) below are fulfilled.
- (2) At least three clear days' notice in writing of the proposed exercise of the power must be given; and there shall be disregarded for this purpose any day which is—
  - (a) a Saturday, a Sunday, Christmas Day or Good Friday; or
  - (b) a day which is a bank holiday under the <sup>M10</sup>Banking and Financial Dealings Act 1971 in England and Wales.
- (3) In a case where a person authorised by a valuation officer proposes to exercise the power, that person must if required produce his authority.



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- (4) If a person intentionally delays or obstructs a person in the exercise of a power under this section, he shall be liable on summary conviction to a fine not exceeding level 2 on the standard scale.
- (5) In this section and section 27 below “valuation officer” means any listing officer and any other officer of the Commissioners of Inland Revenue who is for the time being appointed by them to carry out any of their functions.

#### Textual Amendments

- F80** Word in s. 26 heading inserted (1.10.2015) by [The Council Tax and Non-Domestic Rating \(Powers of Entry: Safeguards\) \(England\) Order 2015 \(S.I. 2015/982\)](#), arts. 1, **3(3)(a)**
- F81** Words in s. 26(1) inserted (1.10.2015) by [The Council Tax and Non-Domestic Rating \(Powers of Entry: Safeguards\) \(England\) Order 2015 \(S.I. 2015/982\)](#), arts. 1, **3(3)(b)**

#### Marginal Citations

- M10** 1971 c. 80.

## 27 Information about properties.

- (1) In any case where—
  - (a) a notice is served by a listing officer or the Commissioners of Inland Revenue on a charging or billing authority, a community charges registration officer or any other person prescribed for the purposes of this subsection;
  - (b) the notice requests the supply of information of a description specified in the notice; and
  - (c) the information relates to property and is information which the listing officer or the Commissioners reasonably believe will assist him or them in carrying out any of his or their functions,the authority, officer or other person shall supply the information requested, and shall do so in such form and manner and at such time as the listing officer or the Commissioners specify in the notice.
- (2) For the purpose of carrying out any of his functions, a valuation officer may serve on a person who is or has been an owner or occupier of any dwelling a notice—
  - (a) requesting him to supply to the officer information which is of a description specified in the notice; and
  - (b) stating that the officer believes the information requested will assist him in carrying out his functions.
- (3) A person on whom a notice is served under subsection (2) above shall supply the information requested if it is in his possession or control, and shall do so in such form and manner as is specified in the notice and within the period of 21 days beginning with the day on which the notice is served.
- (4) If a person on whom a notice has been served under subsection (2) above fails without reasonable excuse to comply with subsection (3) above, he shall be liable on summary conviction to a fine not exceeding level 2 on the standard scale.
- (5) If, in supplying information in purported compliance with subsection (3) above, a person on whom a notice has been served under subsection (2) above—

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- (a) makes a statement which he knows to be false in a material particular; or
  - (b) recklessly makes a statement which is false in a material particular,
- he shall be liable on summary conviction to imprisonment for a term not exceeding three months or a fine not exceeding level 3 on the standard scale or both.
- (6) If in the course of the exercise of its functions any information comes to the notice of a charging or billing authority which it considers would assist a listing officer in carrying out any of his functions, it shall be the authority's duty to inform the listing officer.
- (7) In carrying out any of his or their functions, a listing officer or the Commissioners of Inland Revenue may also take into account any other information available to him or them, whatever its source and whether or not obtained under a provision contained in or made under this or any other Act.
- (8) In this section—
- “charging authority” shall be construed in accordance with section 144(1) of the 1988 Act;
  - “community charges registration officer” shall be construed in accordance with section 26 of that Act.

## 28 Information about lists.

- (1) A person may require a listing officer to give him access to such information as will enable him to establish what is the state of a list, or has been its state at any time since it came into force, if—
- (a) the officer is maintaining the list; and
  - (b) the list is in force or has been in force at any time in the preceding five years.
- (2) A person may require a billing authority to give him access to such information as will enable him to establish what is the state of a copy of a list, or has been its state at any time since it was deposited, if—
- (a) the authority has deposited the copy under section 22(8) [<sup>F82</sup>, 22A(10) or 22B(10)] above; and
  - (b) the list is in force or has been in force at any time in the preceding five years.
- (3) A person may require a billing authority to give him access to such information as will enable him to establish what is the state of a copy of a proposed list if—
- (a) the authority has deposited the copy under section 22(6) [<sup>F83</sup> or 22B(8)] above; and
  - (b) the list itself is not yet in force.
- (4) A requirement under subsection (1), (2) or (3) above must be complied with at a reasonable time and place and without payment being sought; but the information may be in documentary or other form, as the person or authority of whom the requirement is made thinks fit.
- (5) Where access is given under this section to information in documentary form the person to whom access is given may—
- (a) make copies of (or of extracts from) the document;
  - (b) require a person having custody of the document to supply to him a photographic copy of (or of extracts from) the document.

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- (6) Where access is given under this section to information in a form which is not documentary the person to whom access is given may—
- (a) make transcripts of (or of extracts from) the information;
  - (b) require a person having control of access to the information to supply to him a copy in documentary form of (or of extracts from) the information.
- (7) If a reasonable charge is required for a facility under subsection (5) or (6) above, the subsection concerned shall not apply unless the person seeking to avail himself of the facility pays the charge.
- (8) If without reasonable excuse a person having custody of a document containing, or having control of access to, information access to which is sought under this section—
- (a) intentionally obstructs a person in exercising a right under subsection (1), (2), (3), (5)(a) or (6)(a) above; or
  - (b) refuses to comply with a requirement under subsection (5)(b) or (6)(b) above, he shall be liable on summary conviction to a fine not exceeding level 2 on the standard scale.

#### Textual Amendments

**F82** Words in s. 28(2)(a) substituted (18.11.2003) by [Local Government Act 2003 \(c. 26\), s. 127\(1\), Sch. 7 para. 48\(a\)](#)

**F83** Words in s. 28(3)(a) inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\), s. 127\(1\), Sch. 7 para. 48\(b\)](#)

#### Modifications etc. (not altering text)

**C18** S. 28(2) applied (28.11.1994) by [S.I. 1994/2825, reg. 48](#)

## 29 Information about proposals and appeals.

- (1) A person may, at a reasonable time and without making payment, inspect any proposal made or notice of appeal given under regulations made under section 24 above, if made or given as regards a list which is in force when inspection is sought or has been in force at any time in the preceding five years.
- (2) A person may—
- (a) make copies of (or of extracts from) a document mentioned in subsection (1) above; or
  - (b) require a person having custody of such a document to supply to him a photographic copy of (or of extracts from) the document.
- (3) If a reasonable charge is required for a facility under subsection (2) above, that subsection shall not apply unless the person seeking to avail himself of the facility pays the charge.
- (4) If without reasonable excuse a person having custody of a document mentioned in subsection (1) above—
- (a) intentionally obstructs a person in exercising a right under subsection (1) or (2)(a) above; or
  - (b) refuses to supply a copy to a person entitled to it under subsection (2)(b) above,

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he shall be liable on summary conviction to a fine not exceeding level 2 on the standard scale.

### CHAPTER III

#### SETTING OF COUNCIL TAX

##### Modifications etc. (not altering text)

- C19** Pt. 1 Chs. 3, 4 (ss. 30-52) modified (E.) (1.2.1993) by [S.I. 1993/22](#), [art. 4\(2\)](#)  
 Pt. 1 Ch. 3 (ss. 30-38) modified (E.) (1.2.1993) by [S.I. 1993/22](#), [art. 3\(4\)](#)  
 Pt. 1 Ch. 3 (ss. 30-38) applied (with modifications) (E.) (15.2.1995) by [S.I. 1995/161](#), [art. 3\(3\)](#)  
 Pt. 1 Ch. 3 (ss. 30-38) excluded (E.) (1.8.1995) by [S.I. 1995/1748](#), [reg. 6\(1\)](#)  
 Pt. 1 Ch. 3 amended (28.11.1994) by [S.I. 1994/2825](#), [reg. 49](#)  
 Pt. 1 Ch. 3 modified (W.) (2.5.2002) by [The Bridgend \(Cynffig, Cornelly and Pyle Communities\) \(Electoral Changes\) Order 2002 \(S.I. 2002/1129\)](#), [art. 5\(4\)](#)  
**C20** Pt. 1 Ch. 3 modified (W.) (3.3.2008 for specified purposes, 1.4.2008 in so far as not already in force) by [Powys \(Communities\) Order 2008 \(S.I. 2008/584\)](#), [arts. 1\(2\)\(3\)](#), [20\(4\)](#)  
**C21** Pt. 1 Ch. 3 modified (E.) (8.4.2008) by [Local Government Finance \(New Parishes\) \(England\) Regulations 2008 \(S.I. 2008/626\)](#), [regs. 1\(1\)](#), [4](#)  
**C22** Pt. 1 Ch. 3 applied (with modifications) (1.4.2011) by [The Pembrokeshire \(Communities\) Order 2011 \(S.I. 2011/683\)](#), [arts. 1\(3\)](#), [21\(4\)](#)  
**C23** Pt. 1 Ch. 3 modified (7.12.2011 for specified purposes, 3.5.2012 in so far as not already in force) by [The Swansea \(Communities\) Order 2011 \(S.I. 2011/2932\)](#), [art. 1\(2\)\(3\)](#), [22\(4\)](#)

#### *Setting of amounts*

### **30 Amounts for different categories of dwellings.**

- (1) For each financial year and each category of dwellings in its area, a billing authority shall, in accordance with subsection (2) below, set an amount of council tax.
- (2) An amount so set shall be calculated by taking the aggregate of—
- (a) the amount which, in relation to the year and the category of dwellings, has been calculated (or last calculated) by the authority in accordance with <sup>F84</sup>—
    - (i) in the case of a billing authority in England, sections 31A, 31B and 34 to 36 below, or
    - (ii) in the case of a billing authority in Wales, sections 32 to 36 below;] and
  - (b) any amounts which, in relation to the year and the category of dwellings <sup>F85</sup>—
    - (i) in the case of a billing authority in England, have been calculated in accordance with sections 42A, 42B and 45 to 47 below and have been stated (or last stated) in accordance with section 40 below in precepts issued to the authority by major precepting authorities, or
    - (ii) in the case of a billing authority in Wales, have been calculated in accordance with sections 43 to 47 below and have been stated (or last stated) in accordance with section 40 below in precepts issued to the authority by major precepting authorities.]

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- (3) Where the aggregate amount given by subsection (2) above is a negative amount, the amount set shall be nil.
- (4) Dwellings fall within different categories for the purposes of subsections (1) and (2) above according as different calculations have been made in relation to them in accordance with <sup>F86</sup>—
- (a) in the case of a billing authority in England, sections 31A, 31B and 34 to 36 below, or sections 42A, 42B and 45 to 47 below, or both, or
  - (b) in the case of a billing authority in Wales, sections 32 to 36 below, or sections 43 to 47 below, or both.]
- (5) A billing authority shall assume for the purposes of subsections (1) and (2) above that each of the valuation bands is shown in its valuation list as applicable to one or more dwellings situated in its area or (as the case may be) each part of its area as respects which different calculations have been so made.
- (6) Any amount must be set before 11th March in the financial year preceding that for which it is set, but is not invalid merely because it is set on or after that date.
- (7) No amount may be set before the earlier of the following—
- (a) 1st March in the financial year preceding that for which the amount is set;
  - (b) the date of the issue to the authority of the last precept capable of being issued to it (otherwise than by way of substitute) by a major precepting authority for the financial year for which the amount is set.
- (8) No amount may be set unless the authority has made in relation to the year the calculations required by this Chapter.
- (9) A purported setting of an amount, if done in contravention of subsection (7) or (8) above, shall be treated as not having occurred.
- <sup>F87</sup>(10) Where the major precepting authority in question is the Greater London Authority, subsections (2)(b) and (4) above shall have effect as if the references to sections 43 to 47 below were references to the appropriate Greater London provisions.
- (11) In this section, “the appropriate Greater London provisions” means—
- (a) sections 85 to 90 of the Greater London Authority Act 1999 and section 47 below; or
  - (b) in the case of calculations by way of substitute, sections 85, 86 and 88 to 90 of, and Schedule 7 to, that Act and section 47 below.]

#### Textual Amendments

- F84** Words in s. 30(2)(a) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 8\(2\)\(a\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F85** Words in s. 30(2)(b) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 8\(2\)\(b\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F86** Words in s. 30(4) substituted (3.12.2011) by virtue of [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 8\(3\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F87** S. 30(10)(11) added (12.1.2000 subject to transitional provisions in Schedule 1, Table 1, of the commencing S.I.) by [1999 c. 29, s. 81 \(with Sch. 12 para. 9\(1\)\)](#); [S.I. 1999/3434, art. 2, Sch. 1](#)

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#### **Modifications etc. (not altering text)**

- C24** Pt. 1 Ch. 3 (ss. 30-38) modified (E.) (1.2.1993) by [S.I. 1993/22](#), [art. 3\(4\)](#)  
**C25** Pt. 1 Chs. 3, 4 (ss. 30-52) modified (E.) (1.2.1993) by [S.I. 1993/22](#), [art. 4\(2\)](#)  
**C26** S. 30 modified (24.12.2008) by [The Local Government \(Structural Changes\) \(Finance\) Regulations 2008 \(S.I. 2008/3022\)](#), [reg. 1\(2\)](#), [Sch. 2 para. 1](#)

### **31 Substituted amounts.**

- (1) Where a billing authority has set amounts for a financial year under section 30 above and at any later time—
- (a) it makes substitute calculations under section [<sup>F88</sup>36A,] 37 [<sup>F89</sup>, 52I or 52T] below;
  - [<sup>F90</sup>(aa) substitute calculations it has made under section 52ZF below have effect by virtue of section 52ZH or 52ZI below; or]
  - (b) it is issued with a precept for the year (originally or by way of substitute) by a major precepting authority,
- it shall as soon as reasonably practicable after that time set amounts in substitution so as to give effect to those calculations or that precept.
- (2) Any amount set in substitution under subsection (1) above must be set in accordance with section 30 above, but subsection (6) of that section shall be ignored for this purpose.
- (3) Where a billing authority sets any amount in substitution under subsection (1) above (a new amount), anything paid to it by reference to the amount for which it is substituted (the old amount) shall be treated as paid by reference to the new amount.
- (4) If the old amount exceeds the new amount, the following shall apply as regards anything paid if it would not have been paid had the old amount been the same as the new amount—
- (a) it shall be repaid if the person by whom it was paid so requires;
  - (b) in any other case it shall (as the billing authority determines) either be repaid or be credited against any subsequent liability of the person to pay in respect of any council tax set by the authority in accordance with section 30 above.
- [<sup>F91</sup>(4A) Subject to any provision made by regulations under subsection (6) below, where an authority sets amounts in substitution under subsection (1)(a) above in the circumstances described in section 52ZO(6) or 52ZP(6) or (8) below, it may recover from the local precepting authority in question administrative expenses incurred by it in, or in consequence of, so doing.]
- (5) [<sup>F92</sup>Subject to any provision made by regulations under subsection (6) below,] where an authority sets amounts in substitution under subsection (1)(b) above, it may recover from the major precepting authority administrative expenses incurred by it in, or in consequence of, so doing.
- [<sup>F93</sup>(6) The Secretary of State may by regulations make provision for cases in which—
- (a) subsection (4A) or (5) above does not apply, or
  - (b) that subsection applies with modifications.]

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#### Textual Amendments

- F88** Word in s. 31(1)(a) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 7 para. 9](#); S.I. 2011/2896, art. 2(i)
- F89** Words in s. 31 substituted (27.7.1999) by 1999 c. 27, s. 30, [Sch. 1 Pt. II para. 3](#)
- F90** S. 31(1)(aa) substituted for word in (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 6 para. 2\(2\)](#); S.I. 2011/2896, art. 2(i)
- F91** S. 31(4A) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 6 para. 2\(3\)](#); S.I. 2011/2896, art. 2(i)
- F92** Words in s. 31(5) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 6 para. 2\(4\)](#); S.I. 2011/2896, art. 2(i)
- F93** S. 31(6) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 6 para. 2\(5\)](#); S.I. 2011/2896, art. 2(i)

#### Modifications etc. (not altering text)

- C27** Pt. 1 Ch. 3 (ss. 30-38) modified (E.) (1.2.1993) by S.I. 1993/22, [art. 3\(4\)](#)
- C28** Pt. 1 Chs. 3, 4 (ss. 30-52) modified (E.) (1.2.1993) by S.I. 1993/22, [art. 4\(2\)](#)
- C29** S. 31(4A) excluded (E.) (16.3.2012) by [The Local Authority \(Referendums Relating to Council Tax Increases\) Regulations 2012 \(S.I. 2012/460\)](#), regs. 1(1)(b), [6\(2\)](#) (with reg. 6(1))
- C30** S. 31(5) applied (with modifications) (16.3.2012) by [The Local Authority \(Referendums Relating to Council Tax Increases\) Regulations 2012 \(S.I. 2012/460\)](#), regs. 1(1)(b), [4\(3\)](#) (with reg. 4(1))
- C31** S. 31(5) excluded (E.) (16.3.2012) by [The Local Authority \(Referendums Relating to Council Tax Increases\) Regulations 2012 \(S.I. 2012/460\)](#), regs. 1(1)(b), [4\(2\)](#) (with reg. 4(1))

### *The requisite calculations*

#### [<sup>F94</sup>31A Calculation of council tax requirement by authorities in England

- (1) In relation to each financial year a billing authority in England must make the calculations required by this section.
- (2) The authority must calculate the aggregate of—
- (a) the expenditure which the authority estimates it will incur in the year in performing its functions and will charge to a revenue account, other than a BID Revenue Account, for the year in accordance with proper practices,
  - (b) such allowance as the authority estimates will be appropriate for contingencies in relation to amounts to be charged or credited to a revenue account for the year in accordance with proper practices,
  - (c) the financial reserves which the authority estimates it will be appropriate to raise in the year for meeting its estimated future expenditure,
  - (d) such financial reserves as are sufficient to meet so much of the amount estimated by the authority to be a revenue account deficit for any earlier financial year as has not already been provided for,
  - [<sup>F95</sup>(da) any amounts which it estimates will be transferred in the year from its general fund to its collection fund in accordance with regulations under section 97(2B) of the 1988 Act,]
  - (e) any amounts which it estimates will be transferred in the year from its general fund to its collection fund in accordance with section 97(4) of the 1988 Act, and

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- (f) any amounts which it estimates will be transferred from its general fund to its collection fund pursuant to a direction under section 98(5) of the 1988 Act and charged to a revenue account for the year.
- (3) The authority must calculate the aggregate of—
- (a) the income which it estimates will accrue to it in the year and which it will credit to a revenue account, other than a BID Revenue Account, for the year in accordance with proper practices,
  - <sup>F96</sup>(aa) [ any amounts which it estimates will be transferred in the year from its collection fund to its general fund in accordance with regulations under section 97(2A) of the 1988 Act,]
  - (b) any amounts which it estimates will be transferred in the year from its collection fund to its general fund in accordance with section 97(3) of the 1988 Act,
  - (c) any amounts which it estimates will be transferred from its collection fund to its general fund pursuant to a direction under section 98(4) of the 1988 Act and will be credited to a revenue account for the year, and
  - (d) the amount of the financial reserves which the authority estimates it will use in order to provide for the items mentioned in subsection (2)(a), (b), (e) and (f) above.
- (4) If the aggregate calculated under subsection (2) above exceeds that calculated under subsection (3) above, the authority must calculate the amount equal to the difference; and the amount so calculated is to be its council tax requirement for the year.
- (5) In making the calculation under subsection (2) above the authority must ignore<sup>F97</sup>—
- (a) [ payments which must be met from its collection fund under section 90(2) of the 1988 Act or from a trust fund<sup>F98</sup>, and
  - (b) subject to paragraphs (da), (e) and (f) of subsection (2) above, sums which have been or are to be transferred from its general fund to its collection fund.]
- (6) In estimating under subsection (2)(a) above the authority must take into account—
- (a) the amount of any expenditure which it estimates it will incur in the year in making any repayments of grants or other sums paid to it by the Secretary of State, and
  - (b) the amount of any precept issued to it for the year by a local precepting authority and the amount of any levy or special levy issued to it for the year.
- (7) But (except as provided by regulations under section 41 below or regulations under section 74 or 75 of the 1988 Act) the authority must not anticipate a precept, levy or special levy not issued.
- (8) For the purposes of subsection (2)(c) above an authority's estimated future expenditure is—
- (a) that which the authority estimates it will incur in the financial year following the year in question, will charge to a revenue account for the year in accordance with proper practices and will have to defray in the year before the following sums are sufficiently available—
    - (i) sums which will be payable for the year into its general fund and in respect of which amounts will be credited to a revenue account for the year in accordance with proper practices, and
    - (ii) sums which will be transferred as regards the year from its collection fund to its general fund, and



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- (b) that which the authority estimates it will incur in the financial year referred to in paragraph (a) above or any subsequent financial year in performing its functions and which will be charged to a revenue account for that or any other year in accordance with proper practices.
- (9) In making the calculation under subsection (3) above the authority must ignore—
- (a) payments which must be made into its collection fund under section 90(1) of the 1988 Act or to a trust fund, and
- (b) subject to paragraphs [F99(aa),] (b) and (c) of subsection (3) above, sums which have been or are to be transferred from its collection fund to its general fund.
- (10) The Secretary of State may by regulations do either or both of the following—
- (a) alter the constituents of any calculation to be made under subsection (2) or (3) above (whether by adding, deleting or amending items);
- (b) alter the rules governing the making of any calculation under subsection (2) or (3) above (whether by deleting or amending subsections (5) to (9) above, or any of them, or by adding other provisions, or by a combination of those methods).
- (11) Calculations to be made in relation to a particular financial year under this section must be made before 11th March in the preceding financial year, but they are not invalid merely because they are made on or after that date.
- (12) This section is subject to section 52ZS below (which requires a direction to a billing authority that the referendum provisions in Chapter 4ZA are not to apply to the authority for a financial year to state the amount of the authority's council tax requirement for the year).
- (13) In this section “BID Revenue Account” has the same meaning as in Part 4 of the Local Government Act 2003.

#### Textual Amendments

- F94** Ss. 31A, 31B inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), **ss. 74**, 240(2); S.I. 2011/2896, **art. 2(g)**
- F95** S. 31A(2)(da) inserted (27.3.2013) by [The Local Government Finance Act 2012 \(Consequential Amendments\) Order 2013 \(S.I. 2013/733\)](#), arts. 1, **2(2)(a)**
- F96** S. 31A(3)(aa) inserted (27.3.2013) by [The Local Government Finance Act 2012 \(Consequential Amendments\) Order 2013 \(S.I. 2013/733\)](#), arts. 1, **2(2)(b)**
- F97** Word in s. 31A(5) inserted (with effect in accordance with art. 1(2)(3) of the amending S.I.) by [The Localism Act 2011 \(Consequential Amendments\) Order 2014 \(S.I. 2014/389\)](#), **art. 2(a)**
- F98** S. 31A(5)(b) and word inserted (with effect in accordance with art. 1(2)(3) of the amending S.I.) by [The Localism Act 2011 \(Consequential Amendments\) Order 2014 \(S.I. 2014/389\)](#), **art. 2(b)**
- F99** Word in s. 31A(9)(b) inserted (27.3.2013) by [The Local Government Finance Act 2012 \(Consequential Amendments\) Order 2013 \(S.I. 2013/733\)](#), arts. 1, **2(2)(c)**

#### Modifications etc. (not altering text)

- C32** S. 31A applied (with modifications) (2.1.2019) by [The Local Government \(Structural and Boundary Changes\) \(Amendment\) Regulations 2018 \(S.I. 2018/1296\)](#), regs. 1, **20(1)**

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### 31B Calculation of basic amount of tax by authorities in England

- (1) In relation to each financial year a billing authority in England must calculate the basic amount of its council tax by applying the formula—

$$\frac{R}{T}$$

where—

R is the amount calculated (or last calculated) by the authority under section 31A(4) above as its council tax requirement for the year;

T is the amount which is calculated by the authority as its council tax base for the year and, where one or more major precepting authorities have power to issue precepts to it, is notified by it to those authorities (“the major precepting authorities concerned”) within the prescribed period.

- (2) Where the aggregate calculated (or last calculated) by the authority for the year under subsection (2) of section 31A above does not exceed that so calculated under subsection (3) of that section, the amount for item R in subsection (1) above is to be nil.
- (3) The Secretary of State must make regulations containing rules for making for any year the calculation required by item T in subsection (1) above; and a billing authority must make the calculation for any year in accordance with the rules for the time being effective (as regards the year) under the regulations.
- (4) Regulations prescribing a period for the purposes of item T in subsection (1) above may provide that, in any case where a billing authority fails to notify its calculation to the major precepting authorities concerned within that period, that item must be determined in the prescribed manner by such authority or authorities as may be prescribed.
- (5) The Secretary of State may by regulations do either or both of the following—
- (a) alter the constituents of any calculation to be made under subsection (1) above (whether by adding, deleting or amending items);
  - (b) provide for rules governing the making of any calculation under that subsection (whether by adding provisions to, or deleting or amending provisions of, this section, or by a combination of those methods).]

#### Textual Amendments

**F94** Ss. 31A, 31B inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), [ss. 74, 240\(2\)](#); [S.I. 2011/2896](#), [art. 2\(g\)](#)

### 32 Calculation of budget requirement [<sup>F100</sup>by authorities in Wales].

- (1) In relation to each financial year a billing authority [<sup>F101</sup>in Wales] shall make the calculations required by this section.

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- (2) The authority must calculate the aggregate of—
- [<sup>F102</sup>(a) the expenditure which the authority estimates it will incur in the year in performing its functions and will charge to a revenue account for the year;]
  - [<sup>F103</sup>(aa) the expenditure that the authority estimates it will incur in the year in making repayments of—
    - (i) grant paid to it by the Secretary of State or the Welsh Ministers, or
    - (ii) amounts paid to it by the Welsh Ministers in respect of redistributed non-domestic rates;]
  - (b) such allowance as the authority estimates will be appropriate for contingencies in relation to expenditure to be charged to a revenue account for the year;
  - (c) the financial reserves which the authority estimates it will be appropriate to raise in the year for meeting its estimated future expenditure; [<sup>F104</sup>and]
  - (d) such financial reserves as are sufficient to meet so much of the amount estimated by the authority to be a revenue account deficit for any earlier financial year as has not already been provided for; <sup>F105</sup> ...
  - <sup>F106</sup>(e) .....
- [<sup>F107</sup>(2A) The expenditure mentioned in subsection (2)(a) does not include expenditure which the authority estimates it will charge to a BID Revenue Account.]
- (3) The authority must calculate the aggregate of—
- (a) the sums which it estimates will be payable for the year into its <sup>F108</sup> ... [<sup>F109</sup>council fund] and in respect of which amounts will be credited to a revenue account for the year, other than sums which it estimates will be so payable in respect of redistributed non-domestic rates, [<sup>F110</sup>BID levy or financial contribution made under section 43 of the Local Government Act 2003,] revenue support grant, [<sup>F111</sup>its council tax reduction scheme,] additional grant [<sup>F112</sup>or [<sup>F113</sup>special grant]<sup>F114</sup> ...];
  - [<sup>F115</sup>(aa) the sums that it estimates will be payable to it for an earlier financial year in respect of—
    - (i) redistributed non-domestic rates,
    - (ii) revenue support grant, or
    - (iii) additional grant;]
  - <sup>F116</sup>(b) .....
  - (c) the amount of the financial reserves which the authority estimates that it will use in order to provide for the items mentioned in paragraphs (a) [<sup>F117</sup>and (b)] of subsection (2) above.
- [<sup>F118</sup>(3A) <sup>F119</sup> ... subsection (3)(a) above does not require the estimation of sums payable into [<sup>F120</sup>a billing authority's] council fund in respect of council tax or [<sup>F121</sup>non-domestic rates or the grant paid to them under section 88A of the Local Government Finance Act 1988].]
- (4) If the aggregate calculated under subsection (2) above exceeds that calculated under subsection (3) above, the authority must calculate the amount equal to the difference; and the amount so calculated shall be its budget requirement for the year.
- [<sup>F122</sup>(5) In making the calculation under subsection (2) above the authority must ignore—
- (a) payments which must be met from a trust fund;

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- (b) payments to be made to the [<sup>F123</sup>Welsh Ministers] under paragraph 5 of Schedule 8 to the 1988 Act or regulations made under paragraph 5(15) of that Schedule;
  - (c) payments to be made in respect of the amount of any precept issued by a major precepting authority under Part 1 of this Act (but not payments to be so made in respect of interest on such an amount); and
  - (d) payments to be made to another person in repaying, under regulations under the 1988 Act or Part 1 of this Act, excess receipts by way of non-domestic rates or council tax.]
- (6) In estimating under subsection (2)(a) above the authority shall take into account—
- (a) the amount of any precept issued to it for the year by a local precepting authority; and
  - (b) the amount of any levy or special levy issued to it for the year;
- but (except as provided by regulations under section 41 below or regulations under section 74 or 75 of the 1988 Act) shall not anticipate a precept, levy or special levy not issued.
- <sup>F124</sup>(6A) .....
- (7) For the purposes of subsection (2)(c) above an authority's estimated future expenditure is—
- (a) that which the authority estimates it will incur in the financial year following the year in question, will charge to a revenue account for the year and will have to defray in the year before the following sums are sufficiently available, namely—
    - (i) sums which will be payable for the year into its <sup>F125</sup>... [<sup>F126</sup>council fund] and in respect of which amounts will be credited to a revenue account for the year; and
    - <sup>F127</sup>(ii) .....
  - (b) that which the authority estimates it will incur in the financial year referred to in paragraph (a) above or any subsequent financial year in performing its functions and which will be charged to a revenue account for that or any other year.
- <sup>F128</sup>(8) .....
- <sup>F128</sup>(8A) .....
- <sup>F128</sup>(8B) .....
- (9) The [<sup>F129</sup>Welsh Ministers] may by regulations do one or both of the following—
- (a) alter the constituents of any calculation to be made under subsection (2) or (3) above (whether by adding, deleting or amending items);
  - (b) alter the rules governing the making of any calculation under subsection (2) or (3) above (whether by deleting or amending subsections (5) to [<sup>F130</sup>(7)] above, or any of them, or by adding other provisions, or by a combination of those methods).
- <sup>F131</sup>(9A) A statutory instrument containing regulations under subsection (9) is subject to annulment in pursuance of a resolution of Senedd Cymru.]

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(10) Calculations to be made in relation to a particular financial year under this section must be made before 11th March in the preceding financial year, but they are not invalid merely because they are made on or after that date.

<sup>F132</sup>(11) . . . . .

[<sup>F133</sup>(12) In this section and section 33—

- (a) references to sums payable for a financial year in respect of redistributed non-domestic rates are to sums so payable in accordance with the local government finance report for the year under section 84G of the 1988 Act relating to the authority (including as amended by a report under paragraph 13 of Schedule 8 to that Act);
- (b) references to sums payable for a financial year in respect of revenue support grant are to sums so payable in accordance with the local government finance report for the year under section 84G of the 1988 Act (including as amended by a report under section 84L of that Act);
- (c) references to sums payable for a financial year in respect of an authority's council tax reduction scheme are to sums payable by the Welsh Ministers under section 31 of the Local Government Act 2003 in respect of a scheme which applies in accordance with regulations under section 13A or in default in accordance with regulations under section 13A of, and paragraph 6 of Schedule 1B;
- (d) references to sums payable for a financial year in respect of additional grant are to sums so payable in accordance with a report for the year under section 86A of the 1988 Act; and
- (e) references to sums payable for a financial year in respect of special grant are to sums payable in the year in accordance with a special grant report under section 88C of the 1988 Act.]

[<sup>F134</sup>(12A) “BID levy” and “BID Revenue Account” have the meaning given in Part 4 of the Local Government Act 2003.]

#### Textual Amendments

- F100** Words in s. 32 heading inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 7 para. 10\(2\)](#); S.I. 2011/2896, art. 2(i)
- F101** Words in s. 32(1) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 7 para. 10\(3\)](#); S.I. 2011/2896, art. 2(i)
- F102** S. 32(2)(a) substituted (W.) (28.2.2013) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2013 \(S.I. 2013/216\)](#), regs. 1(1), [2\(2\)\(a\)](#)
- F103** S. 32(2)(aa) inserted (W.) (28.2.2013) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2013 \(S.I. 2013/216\)](#), regs. 1(1), [2\(2\)\(b\)](#)
- F104** Word in s. 32(2)(c) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 7 para. 10\(4\)\(b\)](#); S.I. 2011/2896, art. 2(i)
- F105** Word in s. 32(2) repealed (15.1.2012) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 25 Pt. 13](#); S.I. 2012/57, art. 4(1)(ee)(iii)
- F106** S. 32(2)(e) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 7 para. 10\(4\)\(c\)](#), [Sch. 25 Pt. 13](#); S.I. 2011/2896, art. 2(i)
- F107** S. 32(2A) inserted (W.) (28.2.2013) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2013 \(S.I. 2013/216\)](#), regs. 1(1), [2\(3\)](#)
- F108** Words in s. 32(3)(a) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 7 para. 10\(5\)\(a\)\(i\)](#), [Sch. 25 Pt. 13](#); S.I. 2011/2896, art. 2(i)

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- F109** Words in s. 32(3)(a) inserted (3.4.1995 subject to art. 6(2)-(5) of the commencing S.I.) by 1994 c. 19, s. 38(11), **Sch. 12 para. 4(2)** (with ss. 54(5)(7), 55(5), Sch. 17 paras. 22(1), 23(2)); S.I. 1995/852, **art. 6(1)**
- F110** Words in s. 32(3)(a) inserted (W.) (28.2.2013) by The Local Authorities (Alteration of Requisite Calculations) (Wales) Regulations 2013 (S.I. 2013/216), regs. 1(1), **2(4)(a)**
- F111** Words in s. 32(3)(a) inserted (W.) (28.2.2013) by The Local Authorities (Alteration of Requisite Calculations) (Wales) Regulations 2013 (S.I. 2013/216), regs. 1(1), **2(4)(b)**
- F112** Words in s. 32(3)(a) substituted (3.2.1995) by S.I. 1995/234, **reg. 2(1)**
- F113** Words in s. 32(3)(a) substituted (W.) (28.2.2013) by The Local Authorities (Alteration of Requisite Calculations) (Wales) Regulations 2013 (S.I. 2013/216), regs. 1(1), **2(4)(c)**
- F114** Words in s. 32(3)(a) repealed (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 10(5)(a)(iii), **Sch. 25 Pt. 13**; S.I. 2011/2896, art. 2(i)
- F115** S. 32(3)(aa) inserted (W.) (28.2.2013) by The Local Authorities (Alteration of Requisite Calculations) (Wales) Regulations 2013 (S.I. 2013/216), regs. 1(1), **2(5)**
- F116** S. 32(3)(b) repealed (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 10(5)(b), **Sch. 25 Pt. 13**; S.I. 2011/2896, art. 2(i)
- F117** Words in s. 32(3)(c) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 7 para. 10(5)(c)**; S.I. 2011/2896, art. 2(i)
- F118** S. 32(3A) inserted (3.4.1995 subject to art. 6(2)-(5) of the commencing S.I.) by 1994 c. 19, s. 38(11), **Sch. 12 para. 4(3)** (with ss. 54(5)(7), 55(5), Sch. 17 paras. 22(1), 23(2)); S.I. 1995/852, **art. 6(1)**
- F119** Words in s. 32(3A) repealed (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 10(6)(a), **Sch. 25 Pt. 13**; S.I. 2011/2896, art. 2(i)
- F120** Words in s. 32(3A) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 7 para. 10(6)(b)**; S.I. 2011/2896, art. 2(i)
- F121** Words in s. 32(3A) substituted (7.2.1996) by S.I. 1996/56, **art. 2(2)**
- F122** S. 32(5) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 7 para. 10(7)**; S.I. 2011/2896, art. 2(i)
- F123** Words in s. 32(5)(b) substituted (W.) (28.2.2012) by The Local Authorities (Alteration of Requisite Calculations) (Wales) Regulations 2012 (S.I. 2012/521), regs. 1(1), **6** (with reg. 1(2))
- F124** S. 32(6A) repealed (1.8.2001) by 2001 c. 16, s. 137, **Sch. 7 Pt. 5(1)**; S.I. 2001/2223, **art. 3(1)(i)**
- F125** Words in s. 32(7)(a)(i) repealed (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 10(8)(a), **Sch. 25 Pt. 13**; S.I. 2011/2896, art. 2(i)
- F126** Words in s. 32(7)(a)(i) inserted (3.4.1995 subject to art. 6(2)-(5) of the commencing S.I.) by 1994 c. 19, s. 38(11), Sch. 12, para. 4(4) (with ss. 54(5)(7), 55(5), Sch. 17 paras. 22(1), 23(2)); S.I. 1995/852, **art. 6(1)**
- F127** S. 32(7)(a)(ii) repealed (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 10(8)(b), **Sch. 25 Pt. 13**; S.I. 2011/2896, art. 2(i)
- F128** S. 32(8)-(8B) repealed (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 10(9), **Sch. 25 Pt. 13**; S.I. 2011/2896, art. 2(i)
- F129** Words in s. 32(9) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 7 para. 10(10)(a)**; S.I. 2011/2896, art. 2(i)
- F130** Word in s. 32(9) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 7 para. 10(10)(b)**; S.I. 2011/2896, art. 2(i)
- F131** S. 32(9A) inserted (E.W.) (20.3.2021) by Local Government and Elections (Wales) Act 2021 (asc 1), **ss. 158(2), 175(3)(p)**
- F132** S. 32(11) repealed (27.11.2003 for W.) by Local Government Act 2003 (c. 26), ss. 127(2), 128, **Sch. 8 Pt. 1**; S.I. 2003/3034, **art. 2(1)(4)**, Sch. 1 Pt. 1
- F133** S. 32(12) substituted (W.) (28.2.2013) by The Local Authorities (Alteration of Requisite Calculations) (Wales) Regulations 2013 (S.I. 2013/216), regs. 1(1), **2(6)**
- F134** S. 32(12A) inserted (W.) (28.2.2013) by The Local Authorities (Alteration of Requisite Calculations) (Wales) Regulations 2013 (S.I. 2013/216), regs. 1(1), **2(7)**

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### **Modifications etc. (not altering text)**

- C33** Pt. 1 modified (24.12.2008) by [The Local Government \(Structural Changes\) \(Finance\) Regulations 2008 \(S.I. 2008/3022\)](#), [regs. 1\(2\)](#), 7
- Pt. 1 Ch. 3 modified (E.) (1.2.1993) by S.I. 1993/22, [art. 3\(4\)](#)
- Pt. 1 Chs. 3, 4 modified (E.) (1.2.1993) by S.I. 1993/22, [art. 4\(2\)](#)
- Pt. 1 Ch. 3 modified (W.) (3.3.2008 for specified purposes, 1.4.2008 in so far as not already in force) by [Powys \(Communities\) Order 2008 \(S.I. 2008/584\)](#), [art. 1\(2\)\(3\)](#), 20(4)
- Pt. 1 Ch. 3 modified (E.) (8.4.2008) by [Local Government Finance \(New Parishes\) \(England\) Regulations 2008 \(S.I. 2008/626\)](#), [regs. 1\(1\)](#), 4
- Pt. 1 Ch. 3 applied (with modifications) (1.4.2011) by [The Pembrokeshire \(Communities\) Order 2011 \(S.I. 2011/683\)](#), [arts. 1\(3\)](#), 21(4)
- Power to modify conferred (25.6.1997) by 1997 c. 50, [s. 62\(4\)](#); S.I. 1997/1377, [art. 2\(2\)\(e\)](#)
- S. 32 applied (with modifications) (E.) (15.2.1995) by S.I. 1995/161, [art. 3\(2\)\(a\)](#)
- S. 32 modified (E.) (6.2.1999) by S.I. 1999/228, [reg. 2](#)
- S. 32 modified (5.2.2000) by S.I. 2000/213, [reg. 2](#)
- S. 32 modified (2.2.2001 with effect as mentioned in reg. 1(3) of the amending S.I.) by S.I. 2001/216, [reg. 2](#)
- S. 32 modified (E.) (1.2.2002 with application as mentioned in reg. 1(2) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2002 \(S.I. 2002/155\)](#), [reg. 2](#)
- S. 32 modified (W.) (2.5.2002) by [The Bridgend \(Cynffig, Cornelly and Pyle Communities\) \(Electoral Changes\) Order 2002 \(S.I. 2002/1129\)](#), [art. 5\(3\)\(a\)](#)
- S. 32 modified (E.) (7.2.2003) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2003 \(S.I. 2003/195\)](#), [reg. 2](#)
- S. 32 modified (E.) (7.2.2004) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2004 \(S.I. 2004/243\)](#), [reg. 2](#)
- S. 32 modified (E.) (5.2.2005) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2005 \(S.I. 2005/190\)](#), [art. 2](#); and s. 32 (as so modified) amended (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), [s. 240\(2\)](#), [Sch. 7 para. 10](#); S.I. 2011/2896, [art. 2\(i\)](#)
- S. 32 modified (E.) (8.2.2006 with effect as mentioned in reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2006 \(S.I. 2006/247\)](#), [reg. 2](#)
- S. 32 modified (W.) (15.2.2006) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2006 \(S. I. 2006/344\)](#), [reg. 2](#)
- S. 32 modified (E.) (6.2.2007 with application as mentioned in reg. 1(2)(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2007 \(S.I. 2007/227\)](#), [reg. 3](#)
- S. 32 modified (W.) (28.2.2007 with application as mentioned in reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2007 \(S.I. 2007/571\)](#), [reg. 2](#)
- S. 32 modified (E.) (12.2.2008 with application in accordance with reg. 1(3) of the amending S.I.) by [Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2008 \(S.I. 2008/227\)](#), [regs. 1\(1\)\(b\)](#), 3
- S. 32 modified (W.) (27.2.2008 with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2008 \(S.I. 2008/476\)](#), [regs. 1\(1\)](#), 2
- S. 32 modified (3.3.2008 for specified purposes, 1.4.2008 in so far as not already in force) by [Powys \(Communities\) Order 2008 \(S.I. 2008/584\)](#), [art. 1\(2\)\(3\)](#), 20(3)(a)
- S. 32 modified (8.4.2008) by [Local Government Finance \(New Parishes\) \(England\) Regulations 2008 \(S.I. 2008/626\)](#), [regs. 1\(1\)](#), 3(3)
- S. 32 applied (with modifications) (29.1.2009) by [Local Government \(Structural Changes\) \(Further Financial Provisions and Amendment\) Regulations 2009 \(S.I. 2009/5\)](#), [regs. 1\(1\)](#), 6(1) (with reg. 1(2))

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- S. 32 modified (E.) (10.2.2009 with application in accordance with reg. 1(3) of the amending S.I.) by Local Authorities (Alteration of Requisite Calculations) (England) Regulations 2009 (S.I. 2009/206), **regs. 1(1)(b), 3**
- S. 32 modified (W.) (28.2.2009 with application in accordance with reg. 1(3) of the amending S.I.) by The Local Authorities (Alteration of Requisite Calculations) (Wales) Regulations 2009 (S.I. 2009/267), **regs. 1(1), 2**
- S. 32 modified (E.) (9.2.2010 with application in accordance with reg. 1(3) of the amending S.I.) by The Local Authorities (Alteration of Requisite Calculations) (England) Regulations 2010 (S.I. 2010/219), **regs. 1(b), 3**
- S. 32 modified (W.) (28.2.2010 with application in accordance with reg. 1(3) of the amending S.I.) by The Local Authorities (Alteration of Requisite Calculations) (Wales) Regulations 2010 (S.I. 2010/317), **regs. 1(1), 2**
- S. 32 modified (E.) (15.2.2011 with application in accordance with reg. 1(3) of the amending S.I.) by The Local Authorities (Alteration of Requisite Calculations) (England) Regulations 2011 (S.I. 2011/313), **regs. 1(1)(b), 3**
- S. 32 modified (W.) (28.2.2011 with application in accordance with reg. 1(3) of the amending S.I.) by The Local Authorities (Alteration of Requisite Calculations) (Wales) Regulations 2011 (S.I. 2011/446), **regs. 1(1), 2**
- S. 32 applied (with modifications) (1.4.2011) by The Pembrokeshire (Communities) Order 2011 (S.I. 2011/683), **arts. 1(3), 21(3)(a)**
- C34** S. 32 modified (7.12.2011 for specified purposes, 3.5.2012 in so far as not already in force) by The Swansea (Communities) Order 2011 (S.I. 2011/2932), **art. 1(2)(3), 22(3)(a)**
- C35** S. 32 modified (W.) (28.2.2012 with application in accordance with reg. 1(3) of the amending S.I.) by The Local Authorities (Alteration of Requisite Calculations) (Wales) Regulations 2012 (S.I. 2012/521), **regs. 1(1), 2 (with reg. 1(2)(3))**
- C36** S. 32 applied (with modifications) (W.) (coming into force in accordance with art. 1(2)(3) of the amending S.I.) by The Monmouthshire (Communities) Order 2021 (S.I. 2021/1227), **art. 251(2)**

### 33 Calculation of basic amount of tax <sup>F135</sup>by authorities in Wales].

- (1) In relation to each financial year a billing authority <sup>F136</sup>in Wales] shall calculate the basic amount of its council tax by applying the formula—

$$\frac{R - P}{T}$$

where—

R is the amount calculated (or last calculated) by the authority under section 32(4) above as its budget requirement for the year;

P is the aggregate of the sums which the authority estimates will be payable for the year into its <sup>F137</sup>...<sup>F138</sup> council fund] in respect of redistributed non-domestic rates, revenue support grant, <sup>F139</sup>its council tax reduction scheme,] additional grant <sup>F140</sup>or <sup>F141</sup>special grant<sup>F142</sup> ...];

T is the amount which is calculated by the authority as its council tax base for the year and, where one or more major precepting authorities have power to issue precepts to



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it, is notified by it to those authorities (“the major precepting authorities concerned”) within the prescribed period.

[<sup>F143</sup>(1A) In this section, references to sums payable for a financial year in respect of—

- (i) redistributed non-domestic rates,
- (ii) revenue support grant,
- (iii) an authority’s council tax reduction scheme,
- (iv) additional grant, and
- (v) special grant,

are to be construed in accordance with section 32(12).]

(2) Where the aggregate calculated (or last calculated) by the authority for the year under subsection (2) of section 32 above does not exceed that so calculated under subsection (3) of that section, the amount for item R in subsection (1) above shall be nil.

[<sup>F144</sup>(3) .....

[<sup>F144</sup>(3A) .....

[<sup>F145</sup>(3B) <sup>F146</sup>... 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 [<sup>F147</sup>authority'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 [<sup>F147</sup>authority'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);

L is the [<sup>F147</sup>authority'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.]

[<sup>F148</sup> In the case of a Welsh county council or county borough council the aggregate of  
<sup>F149</sup>(3C) the sums mentioned in item P in subsection (1) above shall be reduced by an amount calculated by applying the formula—

$$\frac{E \times B \times 0.5 - (E \times B \times 0.5)}{1 - B}$$

where—E is the product of the formula set out in subsection (3D) below or, if that is a negative amount, is nil;

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B is the proportion of council tax benefit prescribed for the authority for the year.

<sup>F148F149</sup>(3D) E is to be calculated by applying the formula–

$$\frac{R - LP - BX}{1 + (B \times 0.5)}$$

where–R has the same meaning as in subsection (1) above;

LP is the aggregate of the precepts for the year–

(a) issued to the council by local precepting authorities; or

(b) anticipated by the council in pursuance of regulations made under section 41(3) below; which were taken into account by the council in making the calculation required by section 32(2) above;

BX is the guideline budget requirement prescribed for the authority for the year.

B has the same meaning as in subsection (3C) above.]]

- (4) Regulations under section 32(9) above may make such consequential alterations of the constituents of any calculation required by item P in subsection (1) above <sup>F150</sup>... (whether by adding, deleting or amending items) as appear to the Secretary of State to be necessary or expedient.
- (5) The [<sup>F151</sup>Welsh Ministers] shall make regulations containing rules for making for any year the calculation required by item T in subsection (1) above; and a billing authority shall make the calculation for any year in accordance with the rules for the time being effective (as regards the year) under the regulations.

<sup>F152</sup>(5A) A statutory instrument containing regulations under subsection (5) is subject to annulment in pursuance of a resolution of Senedd Cymru.]

- (6) Regulations prescribing a period for the purposes of item T in subsection (1) above may provide that, in any case where a billing authority fails to notify its calculation to the major precepting authorities concerned within that period, that item shall be determined in the prescribed manner by such authority or authorities as may be prescribed.

#### Textual Amendments

**F135** Words in s. 33 heading inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 7 para. 11\(2\)](#); S.I. 2011/2896, art. 2(i)

**F136** Words in s. 33(1) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), para. 11(3)(a)s. 240(2), [Sch. 7 para. 11](#); S.I. 2011/2896, art. 2(i)

**F137** Words in s. 33(1) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 7 para. 11\(3\)\(b\) \(i\)](#), [Sch. 25 Pt. 13](#); S.I. 2011/2896, art. 2(i)

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- F138** Words in s. 33(1) inserted (3.4.1995 subject to art. 6(2) to (5) of the commencing S.I.) by 1994 c. 19, s. 38(11), **Sch. 12 para. 5(2)** (with ss. 54(5)(7), 55(5), Sch. 17 paras. 22(1), 23(2)); S.I. 1995/852, **art. 6(1)**
- F139** Words in s. 33(1) inserted (W.) (28.2.2013) by The Local Authorities (Alteration of Requisite Calculations) (Wales) Regulations 2013 (S.I. 2013/216), regs. 1(1), **3(2)(a)**
- F140** Words in item P of s. 33(1) substituted (3.2.1995) by S.I. 1995/234, **reg. 2(1)**
- F141** Words in s. 33(1) substituted (W.) (28.2.2013) by The Local Authorities (Alteration of Requisite Calculations) (Wales) Regulations 2013 (S.I. 2013/216), regs. 1(1), **3(2)(b)**
- F142** Words in s. 33(1) repealed (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 11(3)(b) (ii), **Sch. 25 Pt. 13**; S.I. 2011/2896, art. 2(i)
- F143** S. 33(1A) inserted (W.) (28.2.2013) by The Local Authorities (Alteration of Requisite Calculations) (Wales) Regulations 2013 (S.I. 2013/216), regs. 1(1), **3(3)**
- F144** S. 33(3)(3A) repealed (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 11(4), **Sch. 25 Pt. 13**; S.I. 2011/2896, art. 2(i)
- F145** S. 33(3B) inserted (21.2.1996) by S.I. 1996/335, **art. 2**
- F146** Words in s. 33(3B) repealed (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 11(5)(a), **Sch. 25 Pt. 13**; S.I. 2011/2896, art. 2(i)
- F147** Word in s. 33(3B) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 7 para. 11(5)(b)**; S.I. 2011/2896, art. 2(i)
- F148** S. 33(3C)(3D) omitted (W.) (29.2.2000) by S.I. 2000/717, **art. 2**
- F149** S. 33(3C)(3D) inserted (16.2.1999) by S.I. 1999/296, **reg. 2**
- F150** Words in s. 33(4) repealed (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 11(6), **Sch. 25 Pt. 13**; S.I. 2011/2896, art. 2(i)
- F151** Words in s. 33(5) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 7 para. 11(7)**; S.I. 2011/2896, art. 2(i)
- F152** S. 33(5A) inserted (E.W.) (20.3.2021) by Local Government and Elections (Wales) Act 2021 (asc 1), **ss. 158(3), 175(3)(p)**

#### **Modifications etc. (not altering text)**

- C37** Pt. 1 Ch. 3 (ss. 30-38) modified (E.) (1.2.1993) by S.I. 1993/22, **art. 3(4)**
- C38** Pt. 1 Chs. 3, 4 (ss. 30-52) modified (E.) (1.2.1993) by S.I. 1993/22, **art. 4(2)**
- C39** S. 33 modified (24.12.2008) by The Local Government (Structural Changes) (Finance) Regulations 2008 (S.I. 2008/3022), reg. 1(2), **Sch. 2 para. 2**
- C40** S. 33(1) modified (E.) (6.2.2007 with application as mentioned in reg. 1(2)(3) of the amending S.I.) by The Local Authorities (Alteration of Requisite Calculations) (England) Regulations 2007 (S.I. 2007/227), **reg. 4**
- C41** S. 33(1) modified (W.) (28.2.2007 with application as mentioned in reg. 1(3) of the amending S.I.) by The Local Authorities (Alteration of Requisite Calculations) (Wales) Regulations 2007 (S.I. 2007/571), **reg. 3**
- C42** S. 33(1) amended (E.) (1.2.2002 with application as mentioned in reg. 1(2)) by The Local Authorities (Alteration of Requisite Calculations) (England) Regulations 2002 (S.I. 2002/155), **reg. 3**
- S. 33(1) modified (E.) (7.2.2003) by The Local Authorities (Alteration of Requisite Calculations) (England) Regulations 2003 (S.I. 2003/195), **reg. 3**
- S.33(1) modified (7.2.2004) by The Local Authorities (Alteration of Requisite Calculations) (England) Regulations 2004 (S.I. 2004/243), **reg. 3**
- S. 33(1) modified (E.) (5.2.2005) by The Local Authorities (Alteration of Requisite Calculations) (England) Regulations 2005 (No. 190) (S.I. 2005/190), {reg. 3}
- S. 33(1) modified (E.) (8.2.2006 with effect as mentioned in reg. 1(3)) by The Local Authorities (Alteration of Requisite Calculations) (England) Regulations 2006 (S.I. 2006/247), **reg. 3**
- S. 33(1) modified (W.) (15.2.2006) by The Local Authorities (Alteration of Requisite Calculations) (Wales) Regulations 2006 (S.I. 2006/344), **reg. 3**

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- C43** S. 33(1) modified (E.) (12.2.2008 with application in accordance with reg. 1(3) of the amending S.I.) by [Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2008 \(S.I. 2008/227\)](#), regs. 1(1)(b), **4**
- C44** S. 33(1) modified (W.) (27.2.2008 with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2008 \(S.I. 2008/476\)](#), regs. 1(1), **3**
- C45** S. 33(1) modified (E.) (10.2.2009 with application in accordance with reg. 1(3) of the amending S.I.) by [Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2009 \(S.I. 2009/206\)](#), regs. 1(1)(b), **4**
- C46** S. 33(1) modified (W.) (28.2.2009 with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2009 \(S.I. 2009/267\)](#), regs. 1(1), **3**
- C47** S. 33(1) modified (E.) (9.2.2010 with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2010 \(S.I. 2010/219\)](#), regs. 1(b), **4**
- C48** S. 33(1) modified (W.) (28.2.2010 with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2010 \(S.I. 2010/317\)](#), regs. 1(1), **3**
- C49** S. 33(1) modified (E.) (15.2.2011 with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2011 \(S.I. 2011/313\)](#), regs. 1(1)(b), **4**
- C50** S. 33(1) modified (W.) (28.2.2011 with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2011 \(S.I. 2011/446\)](#), regs. 1(1), **3**
- C51** S. 33(1) modified (28.2.2012) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2012 \(S.I. 2012/521\)](#), regs. 1(1), **3** (with reg. 1(2)(3))
- C52** S. 33(3) amended (30.11.1995) by [S.I. 1995/2889](#), **art. 11(1)(a)**  
 S. 33(3) amended (30.11.1995) by [S.I. 1995/2889](#), **art. 11(1)(b)**  
 S. 33(3) modified (E.) (6.2.1999) by [S.I. 1999/228](#), **reg. 3**  
 S. 33(3) modified (5.2.2000) by [S.I. 2000/213](#), **reg. 3**  
 S. 33(3) modified (2.2.2001 with effect as mentioned in reg. 1(3)) by [S.I. 2001/216](#), **reg. 3**

### 34 Additional calculations where special items relate to part only of area.

- (1) This section applies where for any financial year an item mentioned in section 35(1) below relates to a part only of a billing authority's area; and in this section "special item" means any such item which so relates and "the relevant part", in relation to such an item, means the part concerned.
- (2) The authority shall calculate the basic amount of its council tax for dwellings in a part of its area to which no special item relates by applying the formula—

$$B - \frac{A}{T}$$

where—

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B is the amount calculated (or last calculated) by the authority under [F<sup>153</sup>section 31B(1) above or] section 33(1) above as the basic amount of its council tax;

A is the aggregate amount of all special items;

T is the amount determined for item T [F<sup>154</sup>in section 31B(1) above or] in section 33(1) above.

- (3) The authority shall calculate the basic amount of its council tax for dwellings in a part of its area to which one or more special items relate by adding to the amount given by the formula in subsection (2) above the aggregate of the amounts which, in relation to each of those special items, are given by the formula—

$$\frac{S}{TP}$$

where—

S is (in each case) the amount of the special item;

TP is (in each case) the amount of the authority's council tax base for the relevant part as calculated by it for the year.

- (4) The Secretary of State shall make regulations containing rules for making for any year any calculation required by item TP in subsection (3) above; and a billing authority shall make the calculation for any year in accordance with the rules for the time being effective (as regards the year) under the regulations.

- [F<sup>155</sup>(5) Regulations under subsection (4) that apply to billing authorities in England may contain different rules for the purposes of calculating item TP in relation to different kinds of special item.]

#### Textual Amendments

**F153** Words in s. 34(2) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 7 para. 12\(a\)](#); S.I. 2011/2896, art. 2(i)

**F154** Words in s. 34(2) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 7 para. 12\(b\)](#); S.I. 2011/2896, art. 2(i)

**F155** S. 34(5) inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\)](#), s. 15(1)

#### Modifications etc. (not altering text)

**C53** Pt. 1 Ch. 3 (ss. 30-38) modified (1.2.1993) by S.I. 1993/22, [art. 3\(4\)](#)

**C54** Pt. 1 Chs. 3, 4 (ss. 30-52) modified (E.) (1.2.1993) by S.I. 1993/22, [art. 4\(2\)](#)

**C55** S. 34 modified (24.12.2008) by [The Local Government \(Structural Changes\) \(Finance\) Regulations 2008 \(S.I. 2008/3022\)](#), reg. 1(2), [Sch. 2 para. 3](#)

**C56** S. 34 modified (29.1.2009) by [Local Government \(Structural Changes\) \(Further Financial Provisions and Amendment\) Regulations 2009 \(S.I. 2009/5\)](#), regs. 1(1), [6\(2\)](#) (with reg. 1(2))

**C57** S. 34 modified (2.1.2019) by [The Local Government \(Structural and Boundary Changes\) \(Amendment\) Regulations 2018 \(S.I. 2018/1296\)](#), regs. 1, [20\(2\)](#)

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### 35 Special items for purposes of section 34.

- (1) The items referred to in section 34(1) above are—
- (a) any precept issued to or anticipated by the authority which is or is believed to be applicable to a part of its area and was taken into account by it in making the calculation (or last calculation) in relation to the year under <sup>F156</sup>section 31A(2) above or] section 32(2) above; and
  - (b) any expenses of the authority which are its special expenses and were taken into account by it in making that calculation.
- (2) For the purposes of subsection (1) above—
- (a) provided a resolution of a billing authority to the following effect is in force, the expenses of meeting a levy or special levy issued to or anticipated by it are its special expenses or (if the resolution relates to some only of those expenses) those to which the resolution relates are its special expenses;
  - (b) any expenses which a billing authority believes will have to be met out of amounts transferred or to be transferred from its collection fund to its general fund, and which arise out of its possession of property held in trust for a part of its area, are its special expenses;
  - (c) any expenses which a billing authority believes will have to be met out of amounts transferred or to be transferred from its collection fund to its general fund, and which relate to a part of its area, are its special expenses provided that expenses of the same kind which relate to another part of its area are to be met out of property held in trust for that part;
  - (d) any expenses incurred by a billing authority in performing in a part of its area a function performed elsewhere in its area by the sub-treasurer of the Inner Temple, the under-treasurer of the Middle Temple, a parish or community council or the chairman of a parish meeting are the authority's special expenses unless a resolution of the authority to the contrary effect is in force; and
  - (e) provided a resolution of a billing authority to the following effect is in force, the expenses incurred by it in performing in a part of its area a function performed elsewhere in its area by a body with power to issue a levy or special levy to it are its special expenses or (if the resolution relates to some only of those expenses) those to which the resolution relates are its special expenses.
- (3) The following rules shall apply to the making of a resolution under subsection (2)(e) above by a billing authority—
- (a) no such resolution may be made unless the body mentioned in subsection (2)(e) above is one in relation to which the billing authority has made under subsection (2)(a) above a resolution which is in force;
  - (b) the resolution under subsection (2)(e) above may not be made so as to be in force at any time when that under subsection (2)(a) above is not in force;
  - (c) the fact that the resolution under subsection (2)(a) above relates to all the expenses concerned does not mean that the resolution under subsection (2)(e) above must relate to all the expenses concerned; and
  - (d) the fact that the resolution under subsection (2)(a) above relates to part of the expenses concerned does not mean that the resolution under subsection (2)(e) above must relate to part, or any particular part, of the expenses concerned.

<sup>F157</sup>(4) Subsection (2) above shall have effect in relation to a Welsh county council or county borough council as if for paragraphs (b) and (c) there were substituted—

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- (") any expenses incurred by a billing authority and arising in connection with property which it holds in trust for a part of its area are its special expenses;
  - (c) any expenses incurred by a billing authority which relate to a part of its area and which are of the same kind as expenses which—
    - (i) relate to another part of its area; and
    - (ii) are to be met out of property held in trust for that part;
 are its special expenses;".
- (5) Expenses of a billing authority are not to be treated as its special expenses for the purposes of subsection (1) above if they are expenses of meeting a levy issued to it by, or anticipated by it from—
- <sup>F158</sup>(a) .....
  - <sup>F158</sup>(b) ..... [<sup>F159</sup> or
  - <sup>F159</sup>(c) a National Park authority in relation to a National Park in Wales.]]

**Textual Amendments**

- F156** Words in s. 35(1)(a) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 7 para. 13](#); S.I. 2011/2896, [art. 2\(i\)](#)
- F157** S. 35(4)(5) inserted (3.4.1995 subject to art. 6(2) to (5) of the commencing S.I.) by 1994 c. 19, s. 38(11), [Sch. 12 para. 6](#) (with ss. 54(7), 55(5), [Sch. 17 paras. 21\(1\), 23\(2\)](#)); S.I. 1995/852, [art. 6\(1\)](#)
- F158** S. 35(5)(a)(b) repealed (1.4.1997) by 1995 c. 25, ss. 120(3), [Sch. 10 para. 35](#), [Sch. 24](#) (with ss. 7(6), 115, 117, [Sch. 8 para. 7](#)); S.I. 1996/2560, [art. 2](#), [Sch.](#)
- F159** Word "or" and s. 35(5)(c) inserted (23.11.1995) by 1995 c. 25, s. 78, [Sch. 10 para. 35](#) (with ss. 7(6), 115, 117, [Sch. 8 para. 7](#)); S.I. 1995/2950, [art. 2\(1\)](#)

**Modifications etc. (not altering text)**

- C58** Pt. 1 Ch. 3 (ss. 30-38) modified (E.) (1.2.1993) by S.I. 1993/22, [art. 3\(4\)](#)
- C59** Pt. 1 Chs. 3, 4 (ss. 30-52) modified (E.) (1.2.1993) by S.I. 1993/22, [art. 4\(2\)](#)
- C60** S. 35(2)(a) applied (30.12.1992) by S.I. 1992/3079, [reg. 11\(7\)](#).

**36 Calculation of tax for different valuation bands.**

- (1) The amount to be taken into account under section 30(2)(a) above for any financial year in respect of a category of dwellings listed in a particular valuation band shall be calculated by applying the formula—

$$A \times \frac{N}{D}$$

where—

A is the amount calculated (or last calculated) by the billing authority for that year under [<sup>F160</sup>section 31B(1) above or] section 33(1) above or, where section 34 above applies, the amount calculated (or last calculated) by it for that year under subsection (2) or (3) of that section in relation to that category of dwellings;

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N is the number which, in the proportion set out in section 5(1) above, is applicable to dwellings listed in that valuation band;

D is the number which, in that proportion, is applicable to dwellings listed in valuation band D.

- (2) Dwellings fall within different categories for the purposes of this section according as different calculations have been made in relation to them under section 34 above.

#### Textual Amendments

**F160** Words in s. 36(1) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 7 para. 14](#); [S.I. 2011/2896](#), art. 2(i)

#### Modifications etc. (not altering text)

- C61** Pt. 1 Ch. 3 (ss. 30-38) modified (E.) (1.2.1993) by [S.I. 1993/22](#), [art. 3\(4\)](#)  
 Pt. 1 Ch. 3 (ss. 30-38) applied (with modifications) (E.) (15.2.1995) by [S.I. 1995/161](#), [art.3\(3\)](#)  
 Pt. 1 Ch. 3 (ss. 30-38) excluded (1.8.1995) by [S.I. 1995/1748](#), [reg. 6\(1\)](#)
- C62** Pt. 1 Chs. 3, 4 (ss. 30-52) modified (E.) (1.2.1993) by [S.I. 1993/22](#), [art. 4\(2\)](#)
- C63** S. 36 modified (24.12.2008) by [The Local Government \(Structural Changes\) \(Finance\) Regulations 2008 \(S.I. 2008/3022\)](#), reg. 1(2), [Sch. 2 para. 4](#)

### [<sup>F161</sup>36A Substitute calculations: England

- (1) An authority in England which has made calculations in accordance with sections 31A, 31B and 34 to 36 above in relation to a financial year (originally or by way of substitute) may make calculations in substitution in relation to the year in accordance with those sections, ignoring section 31A(11) above for this purpose.
- (2) None of the substitute calculations shall have any effect if—
- the amount calculated under section 31A(4) above, or any amount calculated under section 31B(1) or 34(2) or (3) above as the basic amount of council tax applicable to any dwelling, would exceed that so calculated in the previous calculations, or
  - the billing authority fails to comply with subsection (3) below in making the substitute calculations.
- (3) In making substitute calculations under section 31B(1) or 34(3) above, the billing authority must use any amount determined in the previous calculations for item T in section 31B(1) above or item TP in section 34(3) above.
- (4) For the purposes of subsection (2)(a) above, one negative amount is to be taken to exceed another if it is closer to nil (so that minus £1 is to be taken to exceed minus £2).
- (5) Subsections (2) and (3) above do not apply if the previous calculations have been quashed because of a failure to comply with sections 31A, 31B and 34 to 36 above in making the calculations.]

#### Textual Amendments

**F161** S. 36A inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 7 para. 15](#); [S.I. 2011/2896](#), art. 2(i)



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#### **Modifications etc. (not altering text)**

- C64** S. 36A(1) modified by S.I. 2009/5, reg. 6(3) (as substituted (E.) (16.3.2012) by [The Local Authority \(Referendums Relating to Council Tax Increases\) Regulations 2012 \(S.I. 2012/460\)](#), reg. 1(1)(b), [Sch. para. 17\(b\)](#))
- C65** S. 36A(1) modified (2.1.2019) by [The Local Government \(Structural and Boundary Changes\) \(Amendment\) Regulations 2018 \(S.I. 2018/1296\)](#), regs. 1, [20\(3\)](#))

### **37 Substitute calculations.**

- (1) An authority [<sup>F162</sup>in Wales] which has made calculations in accordance with sections 32 to 36 above in relation to a financial year (originally or by way of substitute) may make calculations in substitution in relation to the year in accordance with those sections, ignoring section 32(10) above for this purpose.
- (2) None of the substitute calculations shall have any effect if—
- the amount calculated under section 32(4) above, or any amount calculated under section 33(1) or 34(2) or (3) above as the basic amount of council tax applicable to any dwelling, would exceed that so calculated in the previous calculations; or
  - the billing authority fails to comply with subsection (3) below in making the substitute calculations.
- (3) In making substitute calculations under section 33(1) or 34(3) above, the billing authority must use any amount determined in the previous calculations for item P or T in section 33(1) above or item TP in section 34(3) above.
- (4) For the purposes of subsection (2)(a) above, one negative amount shall be taken to exceed another if it is closer to nil (so that minus £1 shall be taken to exceed minus £2).
- (5) For the purposes of subsection (3) above, the billing authority may treat any amount determined in the previous calculations for item P in section 33(1) above as increased by the amount of any sum which—
- it estimates will be payable for the year into its general fund [<sup>F163</sup>or (as the case may be) council fund] in respect of additional grant; and
  - was not taken into account by it in making those calculations.
- (6) Subsections (2) and (3) above shall not apply if the previous calculations have been quashed because of a failure to comply with sections 32 to 36 above in making the calculations.

#### **Textual Amendments**

- F162** Words in s. 37(1) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 7 para. 16](#); [S.I. 2011/2896](#), art. 2(i)
- F163** Words inserted in s. 37(5)(a) (3.4.1995 subject to art. 6(2) to (5) of the commencing S.I.) by [1994 c. 19](#), s. 38(11), [Sch. 12 para. 7](#) (with ss. 54(5)(7), 55(5), [Sch. 17 paras. 21\(1\), 23\(2\)](#)); [S.I. 1995/852](#), [art. 6\(1\)](#))

#### **Modifications etc. (not altering text)**

- C66** Pt. 1 Ch. 3 (ss. 30-38) modified (E.) (1.2.1993) by [S.I. 1993/22](#), [art. 3\(4\)](#)
- C67** Pt. 1 Chs. 3, 4 (ss. 30-52) modified (E.) (1.2.1993) by [S.I. 1993/22](#), [art. 4\(2\)](#))

*Status: This version of this Act contains provisions that are prospective.*

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- C68** S. 37 modified (24.12.2008) by [The Local Government \(Structural Changes\) \(Finance\) Regulations 2008 \(S.I. 2008/3022\)](#), reg. 1(2), **Sch. 2 para. 5**
- C69** S. 37(1) modified (29.1.2009) by [Local Government \(Structural Changes\) \(Further Financial Provisions and Amendment\) Regulations 2009 \(S.I. 2009/5\)](#), regs. 1(1), **6(3)(a)** (with reg. 1(2))

### Supplemental

## 38 Information for purposes of Chapter III.

- (1) If the Secretary of State so requires by regulations, a precepting authority shall supply prescribed information within a prescribed period to any billing authority to which it has power to issue a precept.
- (2) A billing authority which has set amounts in accordance with section 30 above (originally or by way of substitute) shall, before the end of the period of 21 days beginning with the day of doing so, publish a notice of the amounts in at least one newspaper circulating in the authority's area.
- (3) Failure to comply with subsection (2) above does not make the setting of amounts invalid.

#### Modifications etc. (not altering text)

- C70** Pt. 1 Ch. 3 (ss. 30-38) modified (E.) (1.2.1993) by [S.I. 1993/22](#), **art. 3(4)**
- C71** Pt. 1 Chs. 3, 4 (ss. 30-52) modified (E.) (1.2.1993) by [S.I. 1993/22](#), **art. 4(2)**

## CHAPTER IV

### PRECEPTS

#### Modifications etc. (not altering text)

- C72** Pt. I Chs. III-IV (ss. 30-52) modified (E.) (1.2.1993) by [S.I. 1993/22](#), **art. 4(2)**
- Pt. I Ch. IV amended (28.11.1994) by [S.I. 1994/2825](#), **reg. 49**
- Pt. I Ch. IV (ss. 39-52) excluded (1.8.1996) by [S.I. 1996/1748](#), **reg. 6(2)**
- Pt. I Ch. IV (ss. 39-52) restricted (12.7.1995) by [S.I. 1995/1771](#), **art. 4(3)(b)(i)**
- Pt. I Ch. IV (ss. 39-52) restricted (12.7.1995) by [S.I. 1995/1772](#), **art. 4(3)(b)(i)**
- Pt. I Ch. IV (ss. 39-52) restricted (12.7.1995) by [S.I. 1995/1773](#), **art. 4(3)(b)(i)**
- Pt. I Ch. IV (ss. 39-52) restricted (12.7.1995) by [S.I. 1995/1774](#), **art. 4(3)(b)(i)**
- C73** Pt. 1 Chs. 4, 4ZA: power to modify conferred by 2009 c. 20, s. 107G(3) (as inserted (E.W.) (28.1.2016 for specified purposes, 28.3.2016 in so far as not already in force) by [Cities and Local Government Devolution Act 2016 \(c. 1\)](#), **ss. 5(3), 25(2)**)
- C74** Pt. 1 Chs. 4, 4ZA applied (with modifications) (27.4.2017) by [The Combined Authorities \(Finance\) Order 2017 \(S.I. 2017/611\)](#), arts. 1, 4(1)(2)(a), **Sch.**
- C75** Pt. 1 Ch. 4: power to amend conferred (26.12.2023) by [Levelling-up and Regeneration Act 2023 \(c. 55\)](#), **ss. 41(3), 255(2)(c)** (with s. 247)

*Status: This version of this Act contains provisions that are prospective.*

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## Preliminary

### 39 Precepting and precepted authorities.

- (1) Each of the following is a major precepting authority for the purposes of this Part, namely—
- (a) a county council [<sup>F164</sup>in England];
  - [<sup>F165</sup>(aa) the Greater London Authority;]
  - [<sup>F166</sup>(ab) a mayoral combined authority, as defined by section 107A(8) of the Local Democracy, Economic Development and Construction Act 2009;]
  - [<sup>F167</sup>(ac) a mayoral CCA, as defined by section 27(8) of the Levelling-up and Regeneration Act 2023 (mayoral combined county authorities);]
  - [<sup>F168</sup>(b) a police and crime commissioner;]
  - (d) a metropolitan county fire and civil defence authority;
  - [<sup>F169</sup>(da) a fire and rescue authority in England constituted by a scheme under section 2 of the Fire and Rescue Services Act 2004 or a scheme to which section 4 of that Act applies;]
  - [<sup>F170</sup>(db) a fire and rescue authority created by an order under section 4A of that Act;]
  - [<sup>F171</sup>(e) the London Fire and Civil Defence Authority; and]
  - [<sup>F172</sup>(f) the Receiver for the Metropolitan Police District.]
- (2) Each of the following is a local precepting authority for the purposes of this Part, namely—
- (a) the sub-treasurer of the Inner Temple;
  - (b) the under-treasurer of the Middle Temple;
  - (c) a parish or community council;
  - (d) the chairman of a parish meeting; and
  - (e) charter trustees.
- (3) A precept may only be issued to an appropriate billing authority.
- (4) If the whole or part of a billing authority's area falls within a precepting authority's area, it is an appropriate billing authority in relation to the precepting authority to the extent of the area which so falls.
- [<sup>F173</sup>(5) In respect of the financial year beginning on 1st April 2000, and subsequent financial years, for the purposes of Chapter IV of this Part,
- (a) the Receiver for the Metropolitan Police District's area shall be the area of the Inner London boroughs;
  - (b) the Receiver shall only issue precepts to the councils of the Inner London boroughs.]

#### Textual Amendments

**F164** Words in s. 39(1)(a) inserted (3.4.1995 subject to art. 6(2) to (5) of the commencing S.I.) by 1994 c. 19, s. 35(6) (with ss. 54(5)(7), 55(5), Sch. 17 para. 22(1), 23(2)); S.I. 1995/852, art. 6(1)

**F165** S. 39(1)(aa) inserted (12.1.2000 subject to transitional provisions in Sch. 1 Table 1 of the commencing S.I.) by 1999 c. 29, s. 82(2) (with Sch. 12 para. 9(1)); S.I. 1999/3434, art. 2

**F166** S. 39(1)(ab) inserted (28.1.2016 for specified purposes, 28.3.2016 in so far as not already in force) by Cities and Local Government Devolution Act 2016 (c. 1), ss. 5(1), 25(2)

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- F167** S. 39(1)(ac) inserted (26.12.2023) by [Levelling-up and Regeneration Act 2023 \(c. 55\)](#), s. 255(2)(c), [Sch. 4 para. 111](#) (with s. 247)
- F168** S. 39(1)(b) substituted (22.11.2012) by [Police Reform and Social Responsibility Act 2011 \(c. 13\)](#), [ss. 26\(2\)](#), 157(1); S.I. 2012/2892, [art. 2\(a\)](#)
- F169** S. 39(1)(da) substituted (1.10.2004 for E. and 10.11.2004 for W.) by [Fire and Rescue Services Act 2004 \(c. 21\)](#), [ss. 53, 61](#), [Sch. 1 para. 81](#); S.I. 2004/2304, [art. 2\(2\)](#); S.I. 2004/2917, [art. 2](#)
- F170** S. 39(1)(db) inserted (31.1.2017 for specified purposes, 3.4.2017 in so far as not already in force) by [Policing and Crime Act 2017 \(c. 3\)](#), s. 183(1)(5)(e), [Sch. 1 para. 71\(2\)](#); S.I. 2017/399, [reg. 2](#), [Sch. para. 38](#)
- F171** S. 39(1)(e) repealed (12.1.2000 in so far as it relates to the exercise of certain functions) by 1999 c. 29, [ss. 82\(3\), 423](#), [Sch. 34 Pt. I](#) (with [Sch. 12 para. 9\(1\)](#)); S.I. 1999/3434, [art. 2](#), [Sch. 2 Table 1](#)
- F172** S. 39(1)(f) repealed (1.1.2001) by 1999 c. 29, [ss. 82\(3\), 423](#), [Sch. 34 Pt. I](#) (with [Sch. 12 para. 9\(1\)](#)); S.I. 2000/3379, [art. 2](#) (with [art. 3](#))
- F173** S. 39(5) added (12.1.2000) by S.I. 1999/3435, [art. 5](#)

**Modifications etc. (not altering text)**

- C76** Pt. I Chs. III-IV (ss. 30-52) modified (E.) (1.2.1993) by S.I. 1993/22, [art. 4\(2\)](#)
- C77** S. 39 excluded (8.5.2017) by [The Greater Manchester Combined Authority \(Transfer of Police and Crime Commissioner Functions to the Mayor\) Order 2017 \(S.I. 2017/470\)](#), [art. 1\(2\)](#), [Sch. 2 para. 15](#)
- C78** S. 39(1)(ab) modified (9.2.2017) by [The West of England Combined Authority Order 2017 \(S.I. 2017/126\)](#), [arts. 1\(3\), 6\(6\)](#)

*Issue of precepts*

**40 Issue of precepts by major precepting authorities.**

- (1) For each financial year a major precepting authority shall issue a precept or precepts in accordance with this section.
- (2) A precept issued to a billing authority under this section must state—
- (a) the amount which, in relation to the year and each category of dwellings in the billing authority’s area, has been calculated (or last calculated) by the precepting authority in accordance with <sup>F174</sup>—
- (i) in the case of a precepting authority in England, sections 42A, 42B and 45 to 47 below, or
- (ii) in the case of a precepting authority in Wales, sections 43 to 47 below;] and
- (b) the amount which has been calculated (or last calculated) by the precepting authority in accordance with section 48 below as the amount payable by the billing authority for the year.
- (3) Dwellings fall within different categories for the purposes of subsection (2) above according as different calculations have been made in relation to them in accordance with <sup>F175</sup>—
- (a) in the case of a precepting authority in England, sections 42A, 42B and 45 to 47 below, or
- (b) in the case of a precepting authority in Wales, sections 43 to 47 below.]
- (4) A major precepting authority shall assume for the purposes of subsection (2) above that each of the valuation bands is shown in the billing authority’s valuation list as applicable to one or more dwellings situated in its area or (as the case may be) each part of its area as respects which different calculations have been so made.

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- (5) A precept under this section must be issued before 1st March in the financial year preceding that for which it is issued, but is not invalid merely because it is issued on or after that date.
- [<sup>F176</sup>(5A) No such precept may be issued by a precepting authority in England to a billing authority before the earlier of the following—
- (a) the earliest date on which, for the financial year for which the precept is issued, each of the periods prescribed for the purposes of item T in section 31B(1) above, item T in section 42B(1) below and item TP in section 45(3) below has expired;
  - (b) the earliest date on which, for that year, each billing authority has notified its calculations for the purposes of those items to the precepting authority.]
- (6) No such precept may be issued to a billing authority [<sup>F177</sup>in Wales] before the earlier of the following—
- (a) the earliest date on which, for the financial year for which the precept is issued, each of the periods prescribed for the purposes of item T in section 33(1) above, item T in section 44(1) below and item TP in section 45(3) below has expired;
  - (b) the earliest date on which, for that year, each billing authority has notified its calculations for the purposes of those items to the precepting authority.
- (7) No such precept may be issued unless the precepting authority has made in relation to the year the calculations required by this Chapter.
- (8) A purported issue of such a precept, if done in contravention of subsection [<sup>F178</sup>(5A)], (6) or (7) above, shall be treated as not having occurred.
- [<sup>F179</sup>(9) Where the precepting authority is the Greater London Authority, this section shall have effect with the following modifications—
- (a) in subsection [<sup>F180</sup>(2)(a)(i)], for the reference to [<sup>F181</sup>sections 42A, 42B and 45 to 47] below there shall be substituted a reference to the appropriate Greater London provisions;
  - (b) in subsection [<sup>F182</sup>(3)(a)], for the reference to [<sup>F183</sup>sections 42A, 42B and 45 to 47] below there shall be substituted a reference to the appropriate Greater London provisions;
  - (c) in subsection [<sup>F184</sup>(5A)], for the reference to item T in section [<sup>F185</sup>42B(1)] below there shall be substituted a reference to item T in section 88(2) of the Greater London Authority Act 1999; and
  - (d) also in subsection [<sup>F186</sup>(5A)], for the reference to item TP in section 45(3) below there shall be substituted a reference to item TP2 in section 89(4) of that Act.
- (10) In this section, “the appropriate Greater London provisions” means—
- (a) sections 85 to 90 of the Greater London Authority Act 1999 and section 47 below; or
  - (b) in the case of calculations by way of substitute, sections 85, 86 and 88 to 90 of, and Schedule 7 to, that Act and section 47 below.]
- [<sup>F187</sup>(11) Where the precepting authority is a mayoral combined authority—
- (a) a precept may be issued under this section only in relation to expenditure incurred by the mayor for the authority's area in, or in connection with, the

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exercise of mayoral functions (as defined by section 107G(7) of the Local Democracy, Economic Development and Construction Act 2009), and

- (b) the issuing and calculation of a precept under this Chapter is subject to any provision made in an order under that section.]

[<sup>F188</sup>(12) Where the precepting authority is a mayoral CCA—

- (a) a precept may be issued under this section only in relation to expenditure incurred by the mayor for the authority's area in, or in connection with, the exercise of mayoral functions (as defined by section 41(8) of the Levelling-up and Regeneration Act 2023), and
- (b) the issuing and calculation of a precept under this Chapter is subject to any provision made in regulations under that section.]

#### Textual Amendments

- F174** Words in s. 40(2)(a) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 17\(2\)](#); S.I. 2011/2896, art. 2(i)
- F175** Words in s. 40(3) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 17\(3\)](#); S.I. 2011/2896, art. 2(i)
- F176** S. 40(5A) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 17\(4\)](#); S.I. 2011/2896, art. 2(i)
- F177** Words in s. 40(6) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 17\(5\)](#); S.I. 2011/2896, art. 2(i)
- F178** Word in s. 40(8) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 17\(6\)](#); S.I. 2011/2896, art. 2(i)
- F179** S. 40(9)(10) added (12.1.2000 subject to transitional provisions in the Schedule, Table 1, of the commencing S.I.) by [1999 c. 29, s. 83](#) (with [Sch. 12 para. 9\(1\)](#)); S.I. 1999/3434, art. 2
- F180** Words in s. 40(9)(a) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 17\(7\)\(a\)\(i\)](#); S.I. 2011/2896, art. 2(i)
- F181** Words in s. 40(9)(a) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 17\(7\)\(a\)\(ii\)](#); S.I. 2011/2896, art. 2(i)
- F182** Words in s. 40(9)(b) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 17\(7\)\(b\)\(i\)](#); S.I. 2011/2896, art. 2(i)
- F183** Words in s. 40(9)(b) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 17\(7\)\(b\)\(ii\)](#); S.I. 2011/2896, art. 2(i)
- F184** Word in s. 40(9)(c) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 17\(7\)\(c\)\(i\)](#); S.I. 2011/2896, art. 2(i)
- F185** Word in s. 40(9)(c) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 17\(7\)\(c\)\(ii\)](#); S.I. 2011/2896, art. 2(i)
- F186** Word in s. 40(9)(d) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 17\(7\)\(d\)](#); S.I. 2011/2896, art. 2(i)
- F187** S. 40(11) inserted (28.1.2016 for specified purposes, 28.3.2016 in so far as not already in force) by [Cities and Local Government Devolution Act 2016 \(c. 1\), ss. 5\(2\), 25\(2\)](#)
- F188** S. 40(12) inserted (26.12.2023) by [Levelling-up and Regeneration Act 2023 \(c. 55\), s. 255\(2\)\(c\), Sch. 4 para. 112](#) (with s. 247)

#### Modifications etc. (not altering text)

- C79** S. 40 restricted (1.11.1994 for certain specified purposes subject to S.I. 1994/2025, art. 7(4)) by [1994 c. 19, s. 28\(1\)\(a\)](#); S.I. 1994/2025, art. 7(1)(2)(c) (subject to art. 7(3)(4))
- S. 40 restricted (22.8.1996) by [1996 c. 16, ss. 19\(a\)](#), 104(1)
- C80** Pt. I Chs. III-IV (ss. 30-52) modified (E.) (1.2.1993) by S.I. 1993/22, art. 4(2)

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#### 41 Issue of precepts by local precepting authorities.

- (1) For each financial year a local precepting authority may issue a precept in accordance with this section.
- (2) A precept issued to a billing authority under this section must state, as the amount payable by that authority for the year, the amount which has been calculated (or last calculated) [<sup>F189</sup>—
  - (a) in the case of a precepting authority in England, by that authority under section 49A below as its council tax requirement for the year, and
  - (b) in the case of a precepting authority in Wales, by that authority under section 50 below as its budget requirement for the year.]
- [<sup>F190</sup>(2A) The Secretary of State may by regulations make provision that a billing authority in England making calculations in accordance with section 31A above (originally or by way of substitute) may anticipate a precept under this section; and the regulations may include provision as to—
  - (a) the amounts which may be anticipated by billing authorities in pursuance of the regulations;
  - (b) the sums (if any) to be paid by such authorities in respect of amounts anticipated by them; and
  - (c) the sums (if any) to be paid by such authorities in respect of amounts not anticipated by them.]
- (3) The [<sup>F191</sup>Welsh Ministers] may by regulations make provision that a billing authority [<sup>F192</sup>in Wales] making calculations in accordance with section 32 above (originally or by way of substitute) may anticipate a precept under this section; and the regulations may include provision as to—
  - (a) the amounts which may be anticipated by billing authorities in pursuance of the regulations;
  - (b) the sums (if any) to be paid by such authorities in respect of amounts anticipated by them; and
  - (c) the sums (if any) to be paid by such authorities in respect of amounts not anticipated by them.
- [<sup>F193</sup>(3A) A statutory instrument containing regulations under subsection (3) is subject to annulment in pursuance of a resolution of Senedd Cymru.]
- (4) A precept under this section must be issued before 1st March in the financial year preceding that for which it is issued, but is not invalid merely because it is issued on or after that date.

#### Textual Amendments

- F189** Words in s. 41(2) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 18\(2\)](#); S.I. 2011/2896, art. 2(i)
- F190** S. 41(2A) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 18\(3\)](#); S.I. 2011/2896, art. 2(i)
- F191** Words in s. 41(3) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 18\(4\)\(a\)](#); S.I. 2011/2896, art. 2(i)
- F192** Words in s. 41(3) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 18\(4\)\(b\)](#); S.I. 2011/2896, art. 2(i)

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**F193** S. 41(3A) inserted (E.W.) (20.3.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\)](#), [ss. 158\(4\), 175\(3\)\(p\)](#)

#### **Modifications etc. (not altering text)**

- C81** Pt. I Chs. III-IV (ss. 30-52) modified (E.) (1.2.1993) by [S.I. 1993/22](#), [art. 4\(2\)](#)
- C82** S. 41 modified (E.) (1.2.1993) by [S.I. 1993/22](#), [art. 3\(2\)](#)
- C83** S. 41 applied (with modifications) (15.2.1995) by [S.I. 1995/161](#), [art. 3\(1\)](#)
- C84** S. 41 modified (4.6.1996) by [S.I. 1996/263](#), reg. 13(2)  
S. 41 modified (W.) (2.5.2002) by [The Bridgend \(Cynffig, Cornelly and Pyle Communities\) \(Electoral Changes\) Order 2002 \(S.I. 2002/1129\)](#), [art. 5\(2\)](#)
- C85** S. 41 modified (W.) (3.3.2008 for specified purposes, 1.4.2008 in so far as not already in force) by [Powys \(Communities\) Order 2008 \(S.I. 2008/584\)](#), arts. 1(2)(3), [20\(2\)](#)
- C86** S. 41 applied (with modifications) (1.4.2011) by [The Pembrokeshire \(Communities\) Order 2011 \(S.I. 2011/683\)](#), arts. 1(3), [21\(2\)](#)
- C87** S. 41 modified (7.12.2011 for specified purposes, 3.5.2012 in so far as not already in force) by [The Swansea \(Communities\) Order 2011 \(S.I. 2011/2932\)](#), art. 1(2)(3), [22\(2\)](#)
- C88** S. 41 applied (with modifications) (W.) (coming into force in accordance with art. 1(2)(3) of the amending S.I.) by [The Monmouthshire \(Communities\) Order 2021 \(S.I. 2021/1227\)](#), [art. 251\(3\)](#)
- C89** S. 41(1) excluded (1.4.2009) by [The Charter Trustees Regulations 2009 \(S.I. 2009/467\)](#), regs. 1(1), [12\(1\)](#) (with [reg. 1\(2\)](#))
- C90** S. 41(4) modified (E.) (1.2.1993) by [S.I. 1993/22](#), [art. 3\(3\)\(b\)](#)
- C91** S. 41(4) applied (with modifications) (15.2.1995) by [S.I. 1995/161](#), [art. 3\(2\)\(b\)](#)
- C92** S. 41(4) modified (4.6.1996) by [S.I. 1996/263](#), reg. 13(3)(b)  
S. 41(4) modified (E.) (20.2.1998) by [S.I. 1998/119](#), [art. 5\(2\)](#)  
S. 41(4) modified (W.) (2.5.2002) by [The Bridgend \(Cynffig, Cornelly and Pyle Communities\) \(Electoral Changes\) Order 2002 \(S.I. 2002/1129\)](#), [art. 5\(3\)\(b\)](#)
- C93** S. 41(4) modified (W.) (3.3.2008 for specified purposes, 1.4.2008 in so far as not already in force) by [Powys \(Communities\) Order 2008 \(S.I. 2008/584\)](#), arts. 1(2)(3), [20\(3\)\(b\)](#)
- C94** S. 41(4) modified (E.) (8.4.2008) by [Local Government Finance \(New Parishes\) \(England\) Regulations 2008 \(S.I. 2008/626\)](#), regs. 1(1), [5\(2\)](#)
- C95** S. 41(4) applied (with modifications) (1.4.2011) by [The Pembrokeshire \(Communities\) Order 2011 \(S.I. 2011/683\)](#), arts. 1(3), [21\(3\)\(b\)](#)
- C96** S. 41(4) modified (7.12.2011 for specified purposes, 3.5.2012 in so far as not already in force) by [The Swansea \(Communities\) Order 2011 \(S.I. 2011/2932\)](#), art. 1(2)(3), [22\(3\)\(b\)](#)

## **42 Substituted precepts.**

(1) Where—

- (a) a precepting authority has issued a precept or precepts for a financial year (originally or by way of substitute); and
- (b) at any later time it makes substitute calculations under section 49 [<sup>F194</sup>, [<sup>F195</sup>49A,][<sup>F196</sup>52ZU,] 52J or 52U] or (as the case may be) section 51 below [<sup>F197</sup> or section 95 of the Greater London Authority Act 1999],

it shall as soon as reasonably practicable after that time issue a precept or precepts in substitution so as to give effect to those calculations.

(2) Any precept issued in substitution under subsection (1) above must be issued in accordance with section 40 or (as the case may be) section 41 above, but subsection (5) of section 40 and subsection (4) of section 41 shall be ignored for this purpose.



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- (3) Where a precepting authority issues a precept in substitution (a new precept) anything paid to it by reference to the precept for which it is substituted (the old precept) shall be treated as paid by reference to the new precept.
- (4) If the amount stated in the old precept exceeds that of the new precept, the following shall apply as regards anything paid if it would not have been paid had the amount of the old precept been the same as that of the new precept—
  - (a) it shall be repaid if the billing authority by whom it was paid so requires;
  - (b) in any other case it shall (as the precepting authority determines) either be repaid or be credited against any subsequent liability of the billing authority in respect of any precept of the precepting authority.
- (5) Any reference in subsection (4) above to the amount stated in a precept shall be construed, in relation to a precept issued by a major precepting authority, as a reference to the amount stated in the precept in accordance with section 40(2)(b) above.

#### Textual Amendments

- F194** Words in s. 42(1)(b) substituted (27.7.1999) by 1999 c. 27, s. 30, **Sch. 1 Pt. II para. 4**
- F195** Word in s. 42(1)(b) inserted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 7 para. 19**; S.I. 2011/2896, art. 2(i)
- F196** Word in s. 42(1)(b) inserted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 6 para. 3**; S.I. 2011/2896, art. 2(i)
- F197** Words in s. 42(1)(b) inserted (3.7.2000) by 1999 c. 29, s. 84 (with Sch. 12 para. 9(1)); S.I. 1999/3434, art. 4

#### Modifications etc. (not altering text)

- C97** Pt. 1 Chs. 3, 4 (ss. 30-52) modified (E.) (1.2.1993) by S.I. 1993/22, art. 4(2)
- C98** S. 42(2) modified (E.) (20.2.1998) by S.I. 1998/119, reg. 5(3)
- C99** S. 42(2) modified (E.) (8.4.2008) by Local Government Finance (New Parishes) (England) Regulations 2008 (S.I. 2008/626), regs. 1(1), 5(3)

### *Calculations by major precepting authorities*

#### [<sup>F198</sup> 42A Calculation of council tax requirement by authorities in England

- (1) In relation to each financial year a major precepting authority in England must make the calculations required by this section.
- (2) The authority must calculate the aggregate of—
  - (a) the expenditure the authority estimates it will incur in the year in performing its functions and will charge to a revenue account for the year in accordance with proper practices,
  - (b) such allowance as the authority estimates will be appropriate for contingencies in relation to amounts to be charged or credited to a revenue account for the year in accordance with proper practices,
  - (c) the financial reserves which the authority estimates it will be appropriate to raise in the year for meeting its estimated future expenditure, and
  - (d) such financial reserves as are sufficient to meet so much of the amount estimated by the authority to be a revenue account deficit for any earlier financial year as has not already been provided for.

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- (3) The authority must calculate the aggregate of—
- (a) the income which it estimates will accrue to it in the year and which it will credit to a revenue account for the year in accordance with proper practices, other than income which it estimates will accrue to it in respect of any precept issued by it, and
  - (b) the amount of the financial reserves which the authority estimates that it will use in order to provide for the items mentioned in paragraphs (a) and (b) of subsection (2) above.
- (4) If the aggregate calculated under subsection (2) above exceeds that calculated under subsection (3) above, the authority must calculate the amount equal to the difference; and the amount so calculated is to be its council tax requirement for the year.
- (5) In making the calculation under subsection (2) above the authority must ignore payments which must be met from a trust fund.
- (6) In estimating under subsection (2)(a) above an authority must take into account—
- (a) the amount of any expenditure which it estimates it will incur in the year in making any repayments of grants or other sums paid to it by the Secretary of State, and
  - (b) in the case of an authority which is a county council, the amount of any levy issued to it for the year.
- (7) But (except as provided by regulations under section 74 of the 1988 Act) the authority must not anticipate a levy not issued.
- [ In estimating under subsection (2)(a) above an authority must take into account the
- <sup>F199</sup>(7A) amount of expenditure which it estimates it will incur in the year in accordance with regulations under section 99(3) of the 1988 Act.]
- (8) For the purposes of subsection (2)(c) above an authority's estimated future expenditure is—
- (a) that which the authority estimates it will incur in the financial year following the year in question, will charge to a revenue account for the year in accordance with proper practices and will have to defray in the year before the following sums are sufficiently available—
    - (i) sums which will be payable to it for the year, and
    - (ii) sums in respect of which amounts will be credited to a revenue account for the year in accordance with proper practices, and
  - (b) that which the authority estimates it will incur in the financial year referred to in paragraph (a) above or any subsequent financial year in performing its functions and which will be charged to a revenue account for that or any other year in accordance with proper practices.
- (9) In making the calculation under subsection (3) above the authority must ignore payments which must be made into a trust fund.
- (10) In estimating under subsection (3)(a) above the authority must take into account the sums which the authority estimates will be paid to it in the year by billing authorities in accordance with regulations under section 99(3) of the 1988 Act.
- (11) The Secretary of State may by regulations do one or both of the following—
- (a) alter the constituents of any calculation to be made under subsection (2) or (3) above (whether by adding, deleting or amending items);

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- (b) alter the rules governing the making of any calculation under subsection (2) or (3) above (whether by deleting or amending subsections (5) to (10) above, or any of them, or by adding other provisions, or by a combination of those methods).
- (12) This section is subject to section 52ZT below (which requires a direction to a major precepting authority that the referendum provisions in Chapter 4ZA are not to apply to the authority for a financial year to state the amount of the authority's council tax requirement for the year).

#### Textual Amendments

**F198** Ss. 42A, 42B inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), [ss. 75, 240\(2\)](#); [S.I. 2011/2896](#), [art. 2\(g\)](#)

**F199** S. 42A(7A) inserted (with effect in accordance with [art. 1\(2\)\(3\)](#) of the amending S.I.) by [The Localism Act 2011 \(Consequential Amendments\) Order 2014 \(S.I. 2014/389\)](#), [art. 3](#)

## 42B Calculation of basic amount of tax by authorities in England

- (1) In relation to each financial year a major precepting authority in England must calculate the basic amount of its council tax by applying the formula—

$R T$

where—

R is the amount calculated (or last calculated) by the authority under section 42A(4) above as its council tax requirement for the year;

T is the aggregate of the amounts which are calculated by the billing authorities to which the authority issues precepts (“the billing authorities concerned”) as their council tax bases for the year for their areas, or (as the case may require) for the parts of their areas falling within the authority's area, and are notified by them to the authority within the prescribed period.

- (2) Where the aggregate calculated (or last calculated) by the authority for the year under subsection (2) of section 42A above does not exceed that so calculated under subsection (3) of that section, the amount for item R in subsection (1) above is to be nil.
- (3) The Secretary of State must make regulations containing rules for making for any year the calculation required by item T in subsection (1) above; and the billing authorities concerned must make the calculations for any year in accordance with the rules for the time being effective (as regards the year) under the regulations.
- (4) Regulations prescribing a period for the purposes of item T in subsection (1) above may provide that, in any case where a billing authority fails to notify its calculation to the precepting authority concerned within that period, that item must be determined in the prescribed manner by such authority or authorities as may be prescribed.
- (5) The Secretary of State may by regulations do either or both of the following—
- (a) alter the constituents of any calculation to be made under subsection (1) above (whether by adding, deleting or amending items);

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- (b) provide for rules governing the making of any calculation under that subsection (whether by adding provisions to, or deleting or amending provisions of, this section, or by a combination of those methods).]

#### Textual Amendments

**F198** Ss. 42A, 42B inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), ss. 75, 240(2); S.I. 2011/2896, art. 2(g)

### 43 Calculation of budget requirement [<sup>F200</sup>by authorities in Wales].

- (1) In relation to each financial year a major precepting authority [<sup>F201</sup> in Wales] shall make the calculations required by this section.
- (2) The authority must calculate the aggregate of—
- (a) the expenditure the authority estimates it will incur in the year in performing its functions and will charge to a revenue account for the year <sup>F202</sup>...;
  - [<sup>F203</sup>(aa) the expenditure that the authority estimates it will incur in the year in making repayments of—
    - (i) grant paid to it by the Secretary of State or the Welsh Ministers, or
    - (ii) amounts paid to it by the Welsh Ministers in respect of redistributed non-domestic rates;]
  - (b) such allowance as the authority estimates will be appropriate for contingencies in relation to expenditure to be charged to a revenue account for the year;
  - (c) the financial reserves which the authority estimates it will be appropriate to raise in the year for meeting its estimated future expenditure; and
  - (d) such financial reserves as are sufficient to meet so much of the amount estimated by the authority to be a revenue account deficit for any earlier financial year as has not already been provided for.
- (3) The authority must calculate the aggregate of—
- (a) the sums which it estimates will be payable to it for the year and in respect of which amounts will be credited to a revenue account for the year, other than sums which it estimates will be so payable
  - [<sup>F204</sup>(aa) the sums that it estimates will be payable to it for an earlier financial year in respect of—
    - (i) redistributed non-domestic rates,
    - (ii) revenue support grant,
    - (iii) additional grant,
    - (iv) floor funding, or
    - (v) police grant;]
    - [<sup>F205</sup>(i) in respect of redistributed non-domestic rates, revenue support grant, additional grant, [<sup>F206</sup>special grant, floor funding] or police grant; [<sup>F207</sup>or]
    - (ii) in respect of any precept issued by it; <sup>F208</sup> ...
    - <sup>F209</sup>(iii) .....]
    - (b) the amount of the financial reserves which the authority estimates that it will use in order to provide for the items mentioned in paragraphs (a) and (b) of subsection (2) above.

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(4) If the aggregate calculated under subsection (2) above exceeds that calculated under subsection (3) above, the authority must calculate the amount equal to the difference; and the amount so calculated shall be its budget requirement for the year.

<sup>F210</sup>(5) .....

<sup>F211</sup>(5A) .....

(6) For the purposes of subsection (2)(c) above an authority’s estimated future expenditure is—

(a) that which the authority estimates it will incur in the financial year following the year in question, will charge to a revenue account for the year and will have to defray in the year before the following sums are sufficiently available, namely, sums—

- (i) which will be payable to it for the year; and
- (ii) in respect of which amounts will be credited to a revenue account for the year; and

(b) that which the authority estimates it will incur in the financial year referred to in paragraph (a) above or any subsequent financial year in performing its functions and which will be charged to a revenue account for that or any other year.

<sup>F212</sup>(6A) In this section and section 44 below “police grant”, in relation to a major precepting authority and a financial year, means the total amount of grant payable to the authority in accordance with the police grant report for that year.

(6B) In subsection (6A) above “police grant report” means a police grant report approved by a resolution of the House of Commons pursuant to section 46 of the Police Act 1996.]

<sup>F213</sup>(6C) In this section and section 44—

(a) references to sums payable for a financial year in respect of floor funding are to sums that are payable by the Secretary of State in the year to a major precepting authority in addition to the police grant referred to in subsection (6A), and

(b) references to sums payable for a financial year in respect of—

- (i) redistributed non-domestic rates,
- (ii) revenue support grant,
- (iii) additional grant, or
- (iv) special grant,

are to be construed in accordance with section 32(12).]

(7) The <sup>F214</sup>[Welsh Ministers] may by regulations do one or both of the following—

(a) alter the constituents of any calculation to be made under subsection (2) or (3) above (whether by adding, deleting or amending items);

(b) alter the rules governing the making of any calculation under subsection (2) or (3) above (whether by deleting or amending <sup>F215</sup>subsection (6)], or by adding other provisions, or by a combination of those methods).

<sup>F216</sup>(7A) A statutory instrument containing regulations under subsection (7) is subject to annulment in pursuance of a resolution of Senedd Cymru.]

(8) <sup>F217</sup> .....

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### Textual Amendments

- F200** Words in s. 43 heading inserted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 20\(2\)](#); S.I. 2011/2896, art. 2(i)
- F201** Words in s. 43(1) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 20\(3\)](#); S.I. 2011/2896, art. 2(i)
- F202** Words in s. 43(2)(a) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 20\(4\), Sch. 25 Pt. 13](#); S.I. 2011/2896, art. 2(i)
- F203** S. 43(2)(aa) inserted (W.) (28.2.2013) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2013 \(S.I. 2013/216\), regs. 1\(1\), 4\(2\)](#)
- F204** S. 43(3)(aa) inserted (W.) (28.2.2013) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2013 \(S.I. 2013/216\), regs. 1\(1\), 4\(4\)](#)
- F205** S. 43(3)(a)(i)(ii)(iii) substituted for words in s. 43(3)(a) (3.2.1995) by S.I. 1995/234, [reg. 4\(1\)](#)
- F206** Words in s. 43(3)(a)(i) substituted (W.) (28.2.2013) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2013 \(S.I. 2013/216\), regs. 1\(1\), 4\(3\)](#)
- F207** Word in s. 43(3)(a)(i) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 20\(5\)\(a\)](#); S.I. 2011/2896, art. 2(i)
- F208** Word in s. 43(3)(a) repealed (15.1.2012) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 25 Pt. 13](#); S.I. 2012/57, art. 4(1)(ee)(iii)
- F209** S. 43(3)(a)(iii) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 20\(5\)\(b\), Sch. 25 Pt. 13](#); S.I. 2011/2896, art. 2(i)
- F210** S. 43(5) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 20\(6\), Sch. 25 Pt. 13](#); S.I. 2011/2896, art. 2(i)
- F211** S. 43(5A) repealed (1.8.2001) by [2001 c. 16, s. 137, Sch. 7 Pt. 5\(1\)](#); S.I. 2001/2223, [art. 3\(1\)\(i\)](#)
- F212** S. 43(6A)(6B) substituted for s. 43(6A)-(6D) (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 20\(7\)](#); S.I. 2011/2896, art. 2(i)
- F213** S. 43(6C) inserted (W.) (28.2.2013) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2013 \(S.I. 2013/216\), regs. 1\(1\), 4\(5\)](#)
- F214** Words in s. 43(7) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 20\(8\)\(a\)](#); S.I. 2011/2896, art. 2(i)
- F215** Words in s. 43(7)(b) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 20\(8\)\(b\)](#); S.I. 2011/2896, art. 2(i)
- F216** S. 43(7A) inserted (E.W.) (20.3.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\), ss. 158\(5\), 175\(3\)\(p\)](#)
- F217** S. 43(8) repealed (27.11.2003 for W. and 1.4.2004 for E.) by [Local Government Act 2003 \(c. 26\), ss. 127\(2\), 128, Sch. 8 Pt. 1](#); S. I. 2003/3034, [art. 2\(1\)\(4\)](#), Sch. 1 Pt. 1; S.I. 2003/2938, [art. 7](#)

### Modifications etc. (not altering text)

- C100** S. 43 excluded (12.1.2000 subject to the transitional provisions set out in Schedule 1 Table 1, of the commencing S.I.) by [1999 c. 29, s. 85\(1\)](#) (with [Sch. 12 para. 9\(1\)](#)); S.I. 1999/3434, [art. 2](#)
- C101** S. 43 modified (W.) (28.2.2007 with application as mentioned in reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2007 \(S.I. 2007/571\), reg. 4](#)
- C102** S. 43 modified (E.) (6.2.2007 with application as mentioned in reg. 1(2)(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2007 \(S.I. 2007/227\), reg. 5](#)
- C103** Pt. I Chs. III-IV (ss. 30-52) modified (E.) (1.2.1993) by S.I. 1993/22, [art. 4\(2\)](#)
- S. 43 modified (12.1.2000 (temp.) from 1.4.2000 until 31.3.2001) by S.I. 1999/3435, [art. 3](#), Table 2
- S. 43 modified (E.) (7.2.2003) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2003 \(S.I. 2003/195\), reg. 4](#)
- S. 43 modified (7.2.2004) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2004 \(S.I. 2002/243\), reg. 4](#)

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- S. 43 modified (E.) (5.2.2005) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2005 \(No. 190\) \(S.I. 2005/190\)](#), {reg. 4}
- C104** Ss. 40, 43 restricted (1.11.1994 for the purposes of any financial year beginning on or after 1.4.1995) by [1994 c. 29, s. 28\(1\)\(b\)](#); [S.I. 1994/2025, art. 7\(2\)\(c\)](#)(subject to arts. 7(3)(4))
- C105** S. 43 restricted (22.8.1996) by [1996 c. 16, ss 19\(1\)\(b\)](#), 104(1)
- C106** Power to modify s. 43 conferred (25.6.1997) by [1997 c. 50, ss. 62\(4\)\(b\)](#); [S.I. 1997/1377, art. 2\(2\)\(e\)](#)
- C107** S. 43 modified (E.) (8.2.2006 with effect as mentioned in reg. 1(3)) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations \(S.I. 2006/247\)](#), {reg. 4}
- S. 43 modified (W.) (15.2.2006 with effect as mentioned in reg. 1(3)) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations \(S.I. 2006/344\)](#), {reg. 4}
- C108** S. 43 modified (E.) (12.2.2008) (with application in accordance with reg. 1(3) of the amending S.I.) by [Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2008 \(S.I. 2008/227\)](#), regs. 1(1)(b), 5
- C109** S. 43 modified (W.) (27.2.2008) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2008 \(S.I. 2008/476\)](#), regs. 1(1), 4
- C110** S. 43 modified (E.) (10.2.2009) (with application in accordance with reg. 1(3) of the amending S.I.) by [Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2009 \(S.I. 2009/206\)](#), regs. 1(1)(b), 5
- C111** S. 43 modified (W.) (28.2.2009) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2009 \(S.I. 2009/267\)](#), regs. 1(1), 4
- C112** S. 43 modified (E.) (9.2.2010) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2010 \(S.I. 2010/219\)](#), regs. 1(b), 5
- C113** S. 43 modified (W.) (28.2.2010) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2010 \(S.I. 2010/317\)](#), regs. 1(1), 4
- C114** S. 43 modified (E.) (15.2.2011) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2011 \(S.I. 2011/313\)](#), regs. 1(1)(b), 5
- C115** S. 43 modified (W.) (28.2.2011) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2011 \(S.I. 2011/446\)](#), regs. 1(1), 4
- C116** S. 43 modified (28.2.2012) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2012 \(S.I. 2012/521\)](#), regs. 1(1), 4 (with reg. 1(2)(3))
- C117** S. 43(2) modified (E.) (6.2.1999) by [S.I. 1999/228](#), regs. 4, 6, [Sch.](#)
- S. 43(2) modified (5.2.2000) by [S.I. 2000/213](#), [reg. 4](#)
- S. 43(2)(a) modified (2.2.2001 with effect as mentioned in reg. 1(3)) by [S.I. 2001/216](#), [reg. 4](#)
- C118** S. 43(2)(a) amended (30.11.1995) by [S.I. 1995/2889](#), [reg. 11\(2\)](#)
- C119** S. 43(3)(a)(i) amended (E.) (1.2.2002 with application as mentioned in reg. 1(2)) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2002 \(S.I. 2002/155\)](#), [reg. 4\(a\)](#)
- S. 43(3)(a)(i) modified (W.) (25.2.2004) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2004 \(S.I. 2004/451\)](#), [reg. 2](#)
- C120** S. 43(a)(iii) amended (30.11.1995) by [S.I. 1995/2889](#), [reg. 11\(2\)](#)
- C121** S. 43(6A) amended (E.) (1.2.2002 with application as mentioned in reg. 1(2)) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2002 \(S.I. 2002/155\)](#), [reg. 4\(b\)](#)

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**44 Calculation of basic amount of tax <sup>[F218]</sup>by authorities in Wales] .**

(1) In relation to each financial year a major precepting authority <sup>[F219]</sup>in Wales] shall calculate the basic amount of its council tax by applying the formula—

$$\frac{R - P}{T}$$

where—

R is the amount calculated (or last calculated) by the authority under section 43(4) above as its budget requirement for the year;

P is the aggregate of the sums which the authority estimates will be payable to it for the year in respect of redistributed non-domestic rates, revenue support grant <sup>[F220]</sup>, additional grant <sup>[F221]</sup>, <sup>[F222]</sup>special grant, floor funding] or police grant;]]

T is the aggregate of the amounts which are calculated by the billing authorities to which the authority issues precepts (“the billing authorities concerned”) as their council tax bases for the year for their areas, or (as the case may require) for the parts of their areas falling within the authority’s area, and are notified by them to the authority within the prescribed period.

<sup>[F223]</sup>(1A) In this section—

- (a) references to sums payable for a financial year in respect of—
  - (i) redistributed non-domestic rates,
  - (ii) revenue support grant,
  - (iii) additional grant, and
  - (iv) special grant,

are to be construed in accordance with section 33(12); and

- (b) references to sums payable for a financial year in respect of floor funding are to be construed in accordance with section 43(6C).]

(2) Where the aggregate calculated (or last calculated) by the authority for the year under subsection (2) of section 43 above does not exceed that so calculated under subsection (3) of that section, the amount for item R in subsection (1) above shall be nil.

<sup>F224</sup>(3) .....

(4) Regulations under section 43(7) above may make such consequential alterations of the constituents of any calculation required by item P in subsection (1) above <sup>F225</sup>... (whether by adding, deleting or amending items) as appear to the <sup>[F226]</sup>Welsh Ministers] to be necessary or expedient.

(5) The <sup>[F227]</sup>Welsh Ministers] shall make regulations containing rules for making for any year the calculations required by item T in subsection (1) above; and the billing authorities concerned shall make the calculations for any year in accordance with the rules for the time being effective (as regards the year) under the regulations.



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[<sup>F228</sup>(5A) A statutory instrument containing regulations under subsection (5) is subject to annulment in pursuance of a resolution of Senedd Cymru.]

- (6) Regulations prescribing a period for the purposes of item T in subsection (1) above may provide that, in any case where a billing authority fails to notify its calculation to the precepting authority within that period, that item shall be determined in the prescribed manner by such authority or authorities as may be prescribed.
- (7) Any negative amount given by a calculation under subsection (1) above shall be assumed to be nil for the purposes of this Chapter.

### Textual Amendments

- F218** Words in s. 44 heading inserted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 21\(2\)](#); S.I. 2011/2896, art. 2(i)
- F219** Words in s. 44(1) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 21\(3\)](#); S.I. 2011/2896, art. 2(i)
- F220** Words in s. 44(1) substituted (8.2.1994) by [S.I. 1994/246, reg. 4\(1\)](#)
- F221** Words in s. 44(1) substituted (3.2.1995) by [S.I. 1995/234, reg. 5](#)
- F222** Words in s. 44(1) substituted (W.) (28.2.2013) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2013 \(S.I. 2013/216\), regs. 1\(1\), 5\(2\)](#)
- F223** S. 44(1A) inserted (W.) (28.2.2013) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2013 \(S.I. 2013/216\), regs. 1\(1\), 5\(3\)](#)
- F224** S. 44(3) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 21\(4\), Sch. 25 Pt. 13](#); S.I. 2011/2896, art. 2(i)
- F225** Words in s. 44(4) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 21\(5\), Sch. 25 Pt. 13](#); S.I. 2011/2896, art. 2(i)
- F226** Words in s. 44(4) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 21\(6\)](#); S.I. 2011/2896, art. 2(i)
- F227** Words in s. 44(5) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 21\(6\)](#); S.I. 2011/2896, art. 2(i)
- F228** S. 44(5A) inserted (E.W.) (20.3.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\), ss. 158\(6\), 175\(3\)\(p\)](#)

### Modifications etc. (not altering text)

- C122** Pt. I Chs. III-IV (ss. 30-52) modified (E.) (1.2.1993) by [S.I. 1993/22, art. 4\(2\)](#)
- C123** S. 44 excluded (12.1.2000 subject to transitional provisions in Schedule 1, Table 1 of the commencing S.I.) by [1999 c. 29, s. 88 \(with Sch. 12 para. 9\(1\)\)](#); S.I. 1999/3434, art. 2
- C124** S. 44(1) modified (W.) (28.2.2007 with application as mentioned in reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2007 \(S.I. 2007/571\), reg. 5](#)
- C125** S. 44(1) modified (E.) (6.2.2007 with application as mentioned in reg. 1(2)(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2007 \(S.I. 2007/227\), reg. 6](#)
- C126** S. 44(1) modified (12.1.2000 temp. from 1.4.2000 until 31.3.2001) by [S.I. 1999/3435, art. 3](#), Table 2  
S. 44(1) modified (E.) (7.2.2003) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2003 \(S.I. 2003/195\), reg. 5](#)  
S. 44(1) modified (7.2.2004) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) 2004 \(S.I. 2004/243\), reg. 5](#)  
S. 44(1) modified (25.2.2004) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2004 \(S.I. 2004/451\), reg. 3](#)

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- S. 44(1) modified (E.) (5.2.2005) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2005 \(No. 190\) \(S.I. 2005/190\)](#), {reg. 5}
- S. 44(1) modified (W.) (15.2.2006) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations \(S.I. 2006/344\)](#), {reg. 5}
- S. 44(1) modified (E.) (8.2.2006 with effect as mentioned in reg. 1(3)) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations \(S.I. 2006/247\)](#), {reg. 5}
- C127** S. 44(1) amended (E.) (1.2.2002 with application as mentioned in reg. 1(2)) [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2002 \(S.I. 2002/155\)](#), **reg. 5**
- C128** S. 44(1) modified (E.) (12.2.2008) (with application in accordance with reg. 1(3) of the amending S.I.) by [Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2008 \(S.I. 2008/227\)](#), regs. 1(1)(b), **6**
- C129** S. 44(1) modified (W.) (27.2.2008) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2008 \(S.I. 2008/476\)](#), regs. 1(1), **5**
- C130** S. 44(1) modified (E.) (10.2.2009) (with application in accordance with reg. 1(3) of the amending S.I.) by [Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2009 \(S.I. 2009/206\)](#), regs. 1(1)(b), **6**
- C131** S. 44(1) modified (W.) (28.2.2009) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2009 \(S.I. 2009/267\)](#), regs. 1(1), **5**
- C132** S. 44(1) modified (E.) (9.2.2010) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2010 \(S.I. 2010/219\)](#), regs. 1(b), **6**
- C133** S. 44(1) modified (W.) (28.2.2010) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2010 \(S.I. 2010/317\)](#), regs. 1(1), **5**
- C134** S. 44(1) modified (E.) (15.2.2011) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(England\) Regulations 2011 \(S.I. 2011/313\)](#), regs. 1(1)(b), **6**
- C135** S. 44(1) modified (W.) (28.2.2011) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2011 \(S.I. 2011/446\)](#), regs. 1(1), **5**
- C136** S. 44(1) modified (28.2.2012) by [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2012 \(S.I. 2012/521\)](#), regs. 1(1), **5** (with reg. 1(2)(3))
- C137** S. 44(3) modified (E.) (6.2.1999) by [S.I. 1999/228](#), **reg. 5**
- S. 44(3) modified (5.2.2000) by [S.I. 2000/213](#), **reg. 5**
- S. 44(3) modified (2.2.2001 with effect as mentioned in reg. 1(3) of the amending S.I.) by [S.I. 2001/216](#), **reg. 5**

#### **45 Additional calculations where special items relate to part only of area.**

- (1) This section applies where for any financial year an item mentioned in section 46(1) below relates to a part only of a major precepting authority's area; and in this section "special item" means any such item which so relates and "the relevant part", in relation to such an item, means the part concerned.
- (2) The authority shall calculate the basic amount of its council tax for dwellings in a part of its area to which no special item relates by applying the formula—

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$$B - \frac{A}{T}$$

where—

B is the amount calculated (or last calculated) by the authority under [F<sup>229</sup>section 42B(1) above or] section 44(1) above as the basic amount of its council tax;

A is the aggregate amount of all special items;

T is the amount determined for item T [F<sup>230</sup>in section 42B(1) above or] in section 44(1) above.

- (3) The authority shall calculate the basic amount of its council tax for dwellings in a part of its area to which one or more special items relate by adding to the amount given by the formula in subsection (2) above the aggregate of the amounts which, in relation to each of those special items, are given by the formula—

$$\frac{S}{TP}$$

where—

S is (in each case) the amount of the special item;

TP is (in each case) the aggregate of the amounts which are calculated by the billing authorities to which the authority has power to issue precepts as respects the special item (“the billing authorities concerned”) as their council tax bases for the year for their areas, or (as the case may require) for the parts of their areas falling within the relevant part, and are notified by them to the authority within the prescribed period.

- (4) The Secretary of State shall make regulations containing rules for making for any year the calculations required by item TP in subsection (3) above; and the billing authorities concerned shall make the calculations for any year in accordance with the rules for the time being effective (as regards the year) under the regulations.
- (5) Regulations prescribing a period for the purposes of item TP in subsection (3) above may provide that, in any case where a billing authority fails to notify its calculation to the precepting authority within that period, that item shall be determined in the prescribed manner by such authority or authorities as may be prescribed.
- [F<sup>231</sup>(5A) Regulations under subsection (4) that apply to authorities in England may contain different rules for the purposes of calculating item TP in relation to different kinds of special item.
- (5B) Regulations under subsection (4) that make provision by virtue of subsection (5A) may make consequential amendments to this Act.]

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(6) Any negative amount given by a calculation under subsection (2) or (3) above shall be assumed to be nil for the purposes of this Chapter.

**Textual Amendments**

**F229** Words in s. 45(2) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 7 para. 22\(a\)](#); S.I. 2011/2896, [art. 2\(i\)](#)

**F230** Words in s. 45(2) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 7 para. 22\(b\)](#); S.I. 2011/2896, [art. 2\(i\)](#)

**F231** S. 45(5A)(5B) inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\)](#), s. 15(2)

**Modifications etc. (not altering text)**

**C138** Pt. I Chs. III-IV (ss. 30-52) modified (E.) (1.2.1993) by S.I. 1993/22, [art. 4\(2\)](#)

**C139** S. 45 excluded (12.1.2000 subject to transitional provisions Schedule 1, Table 1 of the commencing S.I.) 1999 c. 29, s. 89 (with [Sch. 12 para. 9\(1\)](#)); S.I. 1999/3434, [art. 2](#)

**46 Special items for purposes of section 45.**

(1) The items referred to in section 45(1) above are any expenses of the major precepting authority which are its special expenses and were taken into account by it in making the calculation in relation to the year under [<sup>F232</sup>section 42A(2) above or] section 43(2) above.

(2) For the purposes of subsection (1) above—

<sup>F233</sup>(a) .....

(b) provided a resolution of a county council to the following effect is in force, the expenses of meeting a levy issued to or anticipated by it are its special expenses or (if the resolution relates to some only of those expenses) those to which the resolution relates are its special expenses;

<sup>F234</sup>(c) .....

<sup>F235</sup>(d) .....

(3) For the purposes of section 45(1) above—

<sup>F236</sup>(a) .....

(b) expenses which are special by virtue of a resolution under subsection (2)(b) above relate to the part of the council’s area in which the levying body carries out functions;

<sup>F237</sup>(c) .....

<sup>F238</sup>(d) .....

<sup>F239</sup>(4) .....

**Textual Amendments**

**F232** Words in s. 46(1) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 7 para. 23](#); S.I. 2011/2896, [art. 2\(i\)](#)

**F233** S. 46(2)(a) repealed (1.4.1995) by 1994 c. 29, s. 93, [Sch. 9 Pt. I](#); S.I. 1994/3262, [art. 4\(1\)](#), [Sch.](#)

**F234** S. 46(2)(c) omitted (7.1.1997) by virtue of S.I. 1996/3071, [art. 2](#). [Sch. para. 4\(a\)](#)

**F235** S. 46(2)(d) repealed (12.1.2000) by 1999 c. 29, ss. 91, 423, [Sch. 34 Pt. I](#) (with [Sch. 12 para. 9\(1\)](#)); S.I. 1999/3434, [art. 2](#), [Sch. 2](#) Table 1

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- F236** S. 46(3)(a) repealed (1.4.1995) by 1994 c. 29, s. 93, **Sch. 9 Pt. I**; S.I. 1994/3262, art. 4(1), **Sch.**  
**F237** S. 46(3)(c) omitted (7.1.1997) by virtue of S.I. 1996/3071, **art. 2 Sch. para. 4(b)**  
**F238** S. 46(3)(d) repealed (12.1.2000) by 1999 c. 29, ss. 91, 423, **Sch. 34 Pt. I** (with Sch. 12 para. 9(1)); S.I. 1999/3434, art. 2, **Sch. 2** Table 1  
**F239** S. 46(4) repealed (12.1.2000) by 1999 c. 29, ss. 91, 423, **Sch. 34 Pt. I** (with Sch. 12 para. 9(1)); S.I. 1999/3434, art. 2, **Sch. 2** Table 1

**Modifications etc. (not altering text)**

- C140** Pt. I Chs. III-IV (ss. 30-52) modified (E.) (1.2.1993) by S.I. 1993/22, **art. 4(2)**

**47 Calculation of tax for different valuation bands.**

- (1) The amount to be stated under section 40(2)(a) above for any financial year in respect of any category of dwellings listed in a particular valuation band shall be calculated by applying the formula—

$$A \times \frac{N}{D}$$

where—

A is the amount calculated (or last calculated) by the major precepting authority for that year under [F<sup>240</sup>section 42B(1) above or] section 44(1) above or, where section 45 above applies, the amount calculated (or last calculated) by it for that year under subsection (2) or (3) of that section in relation to that category of dwellings;

N is the number which, in the proportion set out in section 5(1) above, is applicable to dwellings listed in that valuation band;

D is the number which, in that proportion, is applicable to dwellings listed in valuation band D.

- [F<sup>241</sup>(1A) Where the precepting authority is the Greater London Authority, subsection (1) above shall have effect with the substitution of the following definition for the definition of A—

“A is the amount calculated (or last calculated) by the Greater London Authority for that year under section 88(2) of the Greater London Authority Act 1999 or, where section 89 of that Act applies, the amount calculated (or last calculated) by it for that year under subsection (3) of that section in relation to that category of dwellings; ”.]

- (2) Dwellings fall within different categories for the purposes of this section according as different calculations have been made in relation to them under section 45 above.

- [F<sup>242</sup>(3) Where the precepting authority is the Greater London Authority, subsection (2) above shall have effect with the substitution for the reference to section 45 above of a reference to section 89 of the Greater London Authority Act 1999]

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### Textual Amendments

**F240** Words in s. 47(1) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 7 para. 24](#); [S.I. 2011/2896](#), art. 2(i)

**F241** S. 47(1A) inserted (12.1.2000 subject to transitional provisions in Schedule 1 Table 1, of the commencing S.I.) by [1999 c. 29](#), s. 92(2) (with [Sch. 12 para. 9\(1\)](#)); [S.I. 1999/3434](#), art. 2

**F242** S. 47(3) inserted (12.1.2000 subject to transitional provisions in Schedule 1 Table 1 of the commencing S.I.) by [1999 c. 29](#), s. 92(3) (with [Sch. 12 para. 9\(1\)](#)); [S.I. 1999/3434](#), art. 2

### Modifications etc. (not altering text)

**C141** Pt. I Chs. III-IV (ss. 30-52) modified (E.) (1.2.1993) by [S.I. 1993/22](#), art. 4(2)

## 48 Calculation of amount payable by each billing authority.

- (1) This section makes provision for calculating the amount required by section 40(2)(b) above to be stated in a precept as the amount payable by a billing authority for any financial year <sup>[F243]</sup>; and—
- subsection (1A) below applies in relation to a precept issued by the Greater London Authority; and
  - subsections (2) to (6) below apply in relation to a precept issued otherwise than by the Greater London Authority.]

<sup>[F244]</sup>(1A) Where an amount calculated (or last calculated) for the year under section 88(2) or 89(3) of the Greater London Authority Act 1999 applies to dwellings in the billing authority's area, the amount payable by that authority shall be calculated by applying the formula—

$$C \times T$$

where—

C is the amount so calculated; and

T is the amount which, in relation to the billing authority, is determined for item T in section <sup>[F245]</sup>31B(1) above.]

- (2) Where an amount calculated (or last calculated) for the year under section <sup>[F246]</sup>42B(1) or (as the case may be) 44(1) above or under section] 45(2) or (3) above applies to dwellings in the whole of the billing authority's area, the amount payable by that authority shall be calculated by applying the formula—

$$C \times T$$

where—

C is the amount so calculated;

T is the amount which, in relation to the billing authority, is determined for item T in <sup>[F247]</sup>section 31B(1) or (as the case may be)] section 33(1) above.

- (3) Where an amount calculated (or last calculated) for the year under section <sup>[F248]</sup>42B(1) or 44(1) above or under section] 45(2) or (3) above applies to dwellings in a part of

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the billing authority's area, the amount payable by that authority shall be calculated by applying the formula—

$$CP \times TP$$

where—

CP is the amount so calculated;

TP is the amount which is calculated by the billing authority as its council tax base for the year for the part of its area concerned and is notified by it to the major precepting authority within the prescribed period.

- (4) Where different amounts calculated (or last calculated) for the year under section 45(2) or (3) above apply to dwellings in different parts of the billing authority's area, the amount payable by that authority shall be the aggregate of the amounts which, in relation to each of the amounts so calculated, are given by the formula—

$$CP \times TP$$

where—

CP is (in each case) the amount so calculated;

TP is (in each case) the amount which is calculated by the billing authority as its council tax base for the year for the part of its area concerned and is notified by it to the major precepting authority within the prescribed period.

- (5) The Secretary of State shall make regulations containing rules for making for any year the calculations required by item TP in subsection (3) or (4) above; and the billing authority shall make the calculations for any year in accordance with the rules for the time being effective (as regards the year) under the regulations.
- (6) Regulations prescribing a period for the purposes of item TP in subsection (3) or (4) above may provide that, in any case where the billing authority fails to notify its calculation to the precepting authority within that period, that item shall be determined in the prescribed manner by such authority or authorities as may be prescribed.

#### Textual Amendments

- F243** Words in s. 48(1) added (12.1.2000 subject to transitional provisions in Schedule 1, Table 1, of the commencing S.I.) by 1999 c. 29, s. 93(2) (with Sch. 12 para. 9(1)); S.I. 1999/3434, art. 2
- F244** S. 48(1A) inserted (12.1.2000) by 1999 c. 29, s. 93(3) (with Sch. 12 para. 9(1)); S.I. 1999/3434, art. 2
- F245** Word in s. 48(1A) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 25(2); S.I. 2011/2896, art. 2(i)
- F246** Words in s. 48(2) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 25(3)(a); S.I. 2011/2896, art. 2(i)
- F247** Words in s. 48(2) inserted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 25(3)(b); S.I. 2011/2896, art. 2(i)

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**F248** Words in s. 48(3) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 25\(4\); S.I. 2011/2896, art. 2\(i\)](#)

**Modifications etc. (not altering text)**

**C142** Pt. I Chs. III-IV (ss. 30-52) modified (E.) (1.2.1993) by [S.I. 1993/22, art. 4\(2\)](#)

**49 Substitute calculations.**

[<sup>F249</sup>(1) A major precepting authority which has made calculations in relation to a financial year in accordance with—

[<sup>F250</sup>(za) sections 42A, 42B and 45 to 48 above (originally or by way of substitute),]

- (a) sections 43 to 48 above (originally or by way of substitute),
- (b) sections 85 to 90 of the Greater London Authority Act 1999 and sections 47 and 48 above, or
- (c) sections 85, 86 and 88 to 90 of, and Schedule 7 to, that Act and sections 47 and 48 above (by way of substitute),

may make calculations in substitution in relation to the year in accordance with the relevant provisions.

(1A) For the purposes of subsection (1) above, the relevant provisions are—

[<sup>F251</sup>(za) in a case falling within paragraph (za), the provisions specified in that paragraph;]

- (a) in a case falling within paragraph (a), the provisions specified in that paragraph; and
- (b) in a case falling within paragraph (b) or (c), the provisions specified in paragraph (c).]

(2) None of the substitute calculations shall have any effect if—

[<sup>F252</sup>(za) in the case of a major precepting authority in England other than the Greater London Authority, the amount under section 42A(4) above, or any amount calculated under section 42B(1) or 45(2) or (3) above as the basic amount of council tax applicable to any dwelling, would exceed that so calculated in the previous calculations; or]

- (a) [<sup>F253</sup>in the case of a major precepting authority [<sup>F254</sup>in Wales] ,] the amount calculated under section 43(4) above, or any amount calculated under section 44(1) or 45(2) or (3) above as the basic amount of council tax applicable to any dwelling, would exceed that so calculated in the previous calculations; or

[<sup>F255</sup>(aa) in a case where the major precepting authority is the Greater London Authority—

- (i) the amount of any component [<sup>F256</sup>council tax] requirement calculated under subsections (4) to (7) of section 85 of the Greater London Authority Act 1999,
- (ii) the amount calculated under subsection (8) of that section, or
- (iii) any amount calculated under section 88(2) or 89(3) of that Act as the basic amount of council tax applicable to any dwelling,

would exceed that so calculated in the previous calculations; or]



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- (b) the authority fails to comply with [<sup>F257</sup>whichever of subsections (2A), (3) and (3A) below is applicable to it] in making the substitute calculations.

[<sup>F258</sup>(2A) In making substitute calculations under section 42B(1) or 45(3) above, an authority in England other than the Greater London Authority must use any amount determined in the previous calculations for item T in section 42B(1) above or item TP in section 45(3) above.]

- (3) In making substitute calculations under section 44(1) or 45(3) above, [<sup>F259</sup>an authority in Wales] must use any amount determined in the previous calculations for item P or T in section 44(1) above or item TP in section 45(3) above.

[<sup>F260</sup>(3A) In making substitute calculations under section 88(2) or 89(3) of the Greater London Authority Act 1999, the [<sup>F261</sup>Greater London Authority] must use any amount determined in the previous calculations for item <sup>F262</sup>... T in section 88(2) of that Act or for <sup>F262</sup>... item TP2 in section 89(4) of that Act.]

- (4) For the purposes of subsection (3) above, the authority may treat any amount determined in the previous calculations for item P in section 44(1) above as increased by the amount of any sum which—

- (a) it estimates will be payable to it for the year in respect of additional grant; and
- (b) was not taken into account by it in making those calculations.

<sup>F263</sup>(4A) .....

<sup>F263</sup>(4B) .....

<sup>F263</sup>(4C) .....

[<sup>F264</sup>(4D) Subsections (2) and (2A) above shall not apply if the previous calculations have been quashed because of a failure to comply with sections 42A, 42B and 45 to 48 above in making the calculations.]

- (5) Subsections (2) and (3) above shall not apply if the previous calculations have been quashed because of a failure to comply with sections 43 to 48 above in making the calculations.

[<sup>F265</sup>(6) Subsections (2) and (3A) above shall not apply if the previous calculations have been quashed because of a failure to comply with the appropriate Greater London provisions in making the calculations.

- (7) For the purposes of subsection (6) above, “the appropriate Greater London provisions” means—

- (a) in the case of calculations required to be made in accordance with sections 85 to 90 of the Greater London Authority Act 1999 and sections 47 and 48 above, those provisions; and
- (b) in the case of calculations required to be made in accordance with sections 85, 86 and 88 to 90 of, and Schedule 7 to, that Act and sections 47 and 48 above, those provisions.

- (8) Where the major precepting authority is the Greater London Authority, any substitute calculations under this section shall be made in accordance with Schedule 7 to the Greater London Authority Act 1999.]

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### Textual Amendments

- F249** S. 49(1) substituted (3.7.2000 subject to transitional provisions in Schedule 1, Table 2 of the commencing S.I.) by 1999 c. 29, s. 94(2) (with Sch. 12 para. 9(1)); S.I. 1999/3434, art. 4
- F250** S. 49(1)(za) inserted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 26(2); S.I. 2011/2896, art. 2(i)
- F251** S. 49(1A)(za) inserted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 26(3); S.I. 2011/2896, art. 2(i)
- F252** S. 49(2)(za) inserted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 26(4)(a); S.I. 2011/2896, art. 2(i)
- F253** Words in s. 49(2)(a) inserted (3.7.2000) by 1999 c. 29, s. 94(3)(a) (with Sch. 12 para. 9(1)); S.I. 1999/3434, art. 4
- F254** Words in s. 49(2)(a) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 26(4)(b); S.I. 2011/2896, art. 2(i)
- F255** S. 49(2)(aa) inserted (3.7.2000) by 1999 c. 29, s. 94(3)(b) (with Sch. 12 para. 9(1)); S.I. 1999/3434, art. 4
- F256** Words in s. 49(2)(aa)(i) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 26(4)(c); S.I. 2011/2896, art. 2(i)
- F257** Words in s. 49(2)(b) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 26(4)(d); S.I. 2011/2896, art. 2(i)
- F258** S. 49(2A) inserted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 26(5); S.I. 2011/2896, art. 2(i)
- F259** Words in s. 49(3) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 26(6); S.I. 2011/2896, art. 2(i)
- F260** S. 49(3A) inserted (3.7.2000) by 1999 c. 29, s. 94(4) (with Sch. 12 para. 9(1)); S.I. 1999/3434, art. 4
- F261** Words in s. 49(3A) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 26(7)(a); S.I. 2011/2896, art. 2(i)
- F262** Words in s. 49(3A) repealed (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 26(7)(b), Sch. 25 Pt. 13; S.I. 2011/2896, art. 2(i)
- F263** S. 49(4A)-(4C) repealed (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 26(8), Sch. 25 Pt. 13; S.I. 2011/2896, art. 2(i)
- F264** S. 49(4D) inserted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 26(9); S.I. 2011/2896, art. 2(i)
- F265** S. 49(6)(7)(8) inserted (3.7.2000) by 1999 c. 29, s. 94(6) (with Sch. 12 para. 9(1)); S.I. 1999/3434, art. 4

### Modifications etc. (not altering text)

- C143** Pt. I Chs. III-IV (ss. 30-52) modified (E.) (1.2.1993) by S.I. 1993/22, art. 4(2)

### *Calculations by local precepting authorities*

#### [<sup>F266</sup>49A Calculation of council tax requirement by authorities in England

- (1) In relation to each financial year a local precepting authority in England must make the calculations required by this section.
- (2) The authority must calculate the aggregate of—
  - (a) the expenditure the authority estimates it will incur in the year in performing its functions and will charge to a revenue account for the year in accordance with proper practices,

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- (b) such allowance as the authority estimates will be appropriate for contingencies in relation to amounts to be charged or credited to a revenue account for the year in accordance with proper practices,
  - (c) the financial reserves which the authority estimates it will be appropriate to raise in the year for meeting its estimated future expenditure, and
  - (d) such financial reserves as are sufficient to meet so much of the amount estimated by the authority to be a revenue account deficit for any earlier financial year as has not already been provided for.
- (3) The authority must calculate the aggregate of—
- (a) the income which it estimates will accrue to it in the year and which it will credit to a revenue account for the year in accordance with proper practices, other than income which it estimates will accrue to it in respect of any precept issued by it, and
  - (b) the amount of the financial reserves which the authority estimates that it will use in order to provide for the items mentioned in paragraphs (a) and (b) of subsection (2) above.
- (4) If the aggregate calculated under subsection (2) above exceeds that calculated under subsection (3) above, the authority must calculate the amount equal to the difference; and the amount so calculated is to be its council tax requirement for the year.
- (5) For the purposes of subsection (2)(c) above an authority's estimated future expenditure is—
- (a) that which the authority estimates it will incur in the financial year following the year in question, will charge to a revenue account for the year in accordance with proper practices and will have to defray in the year before the following sums are sufficiently available, namely, sums—
    - (i) which will be payable to it for the year, and
    - (ii) in respect of which amounts will be credited to a revenue account for the year in accordance with proper practices, and
  - (b) that which the authority estimates it will incur in the financial year referred to in paragraph (a) above or any subsequent financial year in performing its functions and which will be charged to a revenue account for that or any other year in accordance with proper practices.
- (6) This section is subject to section 52ZV below (which requires a direction to a local precepting authority that the referendum provisions in Chapter 4ZA are not to apply to the authority for a financial year to state the amount of the authority's council tax requirement for the year).

#### **Textual Amendments**

**F266** Ss. 49A, 49B inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), **ss. 78, 240(2)**; [S.I. 2011/2896](#), **art. 2(g)**

#### **49B Substitute calculations**

- (1) A local precepting authority which has made calculations in accordance with section 49A above in relation to a financial year (originally or by way of substitute) may make calculations in substitution in relation to the year in accordance with that section.

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- (2) None of the substitute calculations are to have any effect if the amount calculated under section 49A(4) above would exceed that so calculated in the previous calculations.
- (3) Subsection (2) above does not apply if the previous calculation under subsection (4) of section 49A above has been quashed because of a failure to comply with that section in making the calculation.]

#### Textual Amendments

**F266** Ss. 49A, 49B inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), [ss. 78, 240\(2\)](#); [S.I. 2011/2896](#), [art. 2\(g\)](#)

### 50 Calculation of budget requirement [<sup>F267</sup>by authorities in Wales] .

- (1) In relation to each financial year a local precepting authority [<sup>F268</sup>in Wales] shall make the calculations required by this section.
- (2) The authority must calculate the aggregate of—
  - (a) the expenditure the authority estimates it will incur in the year in performing its functions and will charge to a revenue account for the year;
  - (b) such allowance as the authority estimates will be appropriate for contingencies in relation to expenditure to be charged to a revenue account for the year;
  - (c) the financial reserves which the authority estimates it will be appropriate to raise in the year for meeting its estimated future expenditure; and
  - (d) such financial reserves as are sufficient to meet so much of the amount estimated by the authority to be a revenue account deficit for any earlier financial year as has not already been provided for.
- (3) The authority must calculate the aggregate of—
  - (a) the sums which it estimates will be payable to it for the year and in respect of which amounts will be credited to a revenue account for the year, other than sums which it estimates will be so payable in respect of any precept issued by it; and
  - (b) the amount of the financial reserves which the authority estimates that it will use in order to provide for the items mentioned in paragraphs (a) and (b) of subsection (2) above.
- (4) If the aggregate calculated under subsection (2) above exceeds that calculated under subsection (3) above, the authority must calculate the amount equal to the difference; and the amount so calculated shall be its budget requirement for the year.
- (5) For the purposes of subsection (2)(c) above an authority's estimated future expenditure is—
  - (a) that which the authority estimates it will incur in the financial year following the year in question, will charge to a revenue account for the year and will have to defray in the year before the following sums are sufficiently available, namely, sums—
    - (i) which will be payable to it for the year; and
    - (ii) in respect of which amounts will be credited to a revenue account for the year; and

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- (b) that which the authority estimates it will incur in the financial year referred to in paragraph (a) above or any subsequent financial year in performing its functions and which will be charged to a revenue account for that or any other year.

(6) <sup>F269</sup> .....

#### Textual Amendments

**F267** Words in s. 50 heading inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 7 para. 27\(2\)](#); S.I. 2011/2896, art. 2(i)

**F268** Words in s. 50(1) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 7 para. 27\(3\)](#); S.I. 2011/2896, art. 2(i)

**F269** S. 50(6) repealed (27.11.2003 for W. and 1.4.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), s. 127(2), 128, [Sch. 8 Pt. 1](#); S.I. 2003/3034, [art. 2\(1\)\(4\)](#), Sch. 1 Pt. 1; S.I. 2003/2938, [art. 7](#)

#### Modifications etc. (not altering text)

**C144** Pt. I Chs. III-IV (ss. 30-52) modified (E.) (1.2.1993) by S.I. 1993/22, [art. 4\(2\)](#)

**C145** [S. 50](#) applied (with modifications) (W.) (coming into force in accordance with art. 1(2)(3) of the amending S.I.) by [The Monmouthshire \(Communities\) Order 2021 \(S.I. 2021/1227\)](#), [art. 251\(5\)](#)

**C146** S. 50(1) excluded (1.4.2009) by [The Charter Trustees Regulations 2009 \(S.I. 2009/467\)](#), regs. 1(1), [12\(1\)](#) (with [reg. 1\(2\)](#))

## 51 Substitute calculations.

- (1) A local precepting authority which has made calculations in accordance with section 50 above in relation to a financial year (originally or by way of substitute) may make calculations in substitution in relation to the year in accordance with that section.
- (2) None of the substitute calculations shall have any effect if the amount calculated under section 50(4) above would exceed that so calculated in the previous calculations.
- (3) Subsection (2) above shall not apply if the previous calculation under subsection (4) of section 50 above has been quashed because of a failure to comply with that section in making the calculation.

#### Modifications etc. (not altering text)

**C147** Pt. I Chs. III-IV (ss. 30-52) modified (E.) (1.2.1993) by S.I. 1993/22, [art. 4\(2\)](#)

### *Supplemental*

## 52 Information for purposes of Chapter IV.

If the Secretary of State so requires by regulations, a billing authority shall supply prescribed information within a prescribed period to any precepting authority which has power to issue a precept to the billing authority.

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**Modifications etc. (not altering text)**

**C148** Pt. I Chs. III-IV (ss. 30-52) modified (E.) (1.2.1993) by [S.I. 1993/22](#), [art. 4\(2\)](#)

[<sup>F270</sup> **CHAPTER IVZA**

REFERENDUMS RELATING TO COUNCIL TAX INCREASES

**Textual Amendments**

**F270** Pt. 1 Ch. 4ZA inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), ss. 72(1), 240(2), [Sch. 5](#); [S.I. 2011/2896](#), [art. 2\(g\)](#) (with [art. 3\(1\)\(2\)](#))

**Modifications etc. (not altering text)**

**C149** Pt. 1 Ch. 4ZA modified by [S.I. 2008/3022](#), reg. 15A, Sch. 3 (as inserted (25.1.2012) by [The Local Government \(Structural Changes\) \(Finance\) \(Amendment\) Regulations 2012 \(S.I. 2012/20\)](#), regs. 1(2), 7, 11, [Sch. 2](#)) (as amended (2.1.2019) by [The Local Government \(Structural and Boundary Changes\) \(Amendment\) Regulations 2018 \(S.I. 2018/1296\)](#), regs. 1, [10](#), [12](#))

**C150** Pt. 1 Ch. 4ZA: power to amend conferred (26.12.2023) by [Levelling Up and Regeneration Act 2023 \(c. 55\)](#), [ss. 41\(3\)](#), [255\(2\)\(c\)](#) (with s. 247)

*Interpretation of Chapter*

**52ZA Interpretation of Chapter**

- (1) In this Chapter—
  - (a) a reference to a billing authority is to a billing authority in England,
  - (b) a reference to a major precepting authority is to a major precepting authority in England, and
  - (c) a reference to a local precepting authority is to a local precepting authority in England.
- (2) In this Chapter—
  - (a) a reference to an authority is to an authority of a kind mentioned in subsection (1) above;
  - (b) a reference to a precepting authority is to an authority of a kind mentioned in subsection (1)(b) or (c) above.
- (3) Section 52ZX below defines references in this Chapter to an authority's relevant basic amount of council tax.

*Determination of whether increase excessive*

**52ZB Duty to determine whether council tax excessive**

- (1) A billing authority must determine whether its relevant basic amount of council tax for a financial year is excessive.

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- (2) Sections 52ZF to 52ZI below (duty to hold referendum etc in case of excessive council tax increase by billing authority) apply where the amount mentioned in subsection (1) above is excessive.
- (3) A major precepting authority must determine whether its relevant basic amount of council tax for a financial year is excessive.
- (4) Sections 52ZJ and 52ZK and 52ZN to 52ZP below (duty to hold referendum etc in case of excessive council tax increase by major precepting authority) apply where an amount mentioned in subsection (3) above is excessive.
- (5) A local precepting authority must determine whether its relevant basic amount of council tax for a financial year is excessive.
- (6) Sections 52ZL to 52ZP below (duty to hold referendum etc in case of excessive council tax increase by local precepting authority) apply where the amount mentioned in subsection (5) above is excessive.
- (7) A determination under this section for a financial year must be made as soon as is reasonably practicable after principles under section 52ZC below for that year are approved by a resolution of the House of Commons under section 52ZD below.

#### **52ZC Determination of whether increase is excessive**

- (1) The question whether an authority's relevant basic amount of council tax for a financial year (“the year under consideration”) is excessive must be decided in accordance with a set of principles determined by the Secretary of State for the year.
- (2) A set of principles—
  - (a) may contain one principle or two or more principles;
  - (b) must constitute or include a comparison falling within subsection (3) below.
- (3) A comparison falls within this subsection if it is between—
  - (a) the authority's relevant basic amount of council tax for the year under consideration, and
  - (b) the authority's relevant basic amount of council tax for the financial year immediately preceding the year under consideration.
- (4) If for the purposes of this section the Secretary of State determines categories of authority for the year under consideration—
  - (a) any principles determined for the year must be such that the same set is determined for all authorities (if more than one) falling within the same category;
  - (b) as regards an authority which does not fall within any of the categories, the authority's relevant basic amount of council tax for the year is not capable of being excessive for the purposes of this Chapter.
- (5) If the Secretary of State does not determine such categories, any principles determined for the year under consideration must be such that the same set is determined for all authorities.
- (6) A principle that applies to the Greater London Authority and that constitutes or includes a comparison falling within subsection (3) above may only provide for—
  - (a) a comparison between unadjusted relevant basic amounts of council tax,

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- (b) a comparison between adjusted relevant basic amounts of council tax, or
  - (c) a comparison within paragraph (a) and a comparison within paragraph (b).
- (7) In determining categories of authorities for the year under consideration the Secretary of State must take into account any information that the Secretary of State thinks is relevant.

**Modifications etc. (not altering text)**

**C151** S. 52ZC applied (with modifications) (cond.) (30.1.2014) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), [ss. 41\(18\)-\(21\)](#), 49(3)

**C152** S. 52ZC applied (with modifications) (cond.) (30.1.2014) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), [ss. 41\(14\)-\(18\)](#), 49(3)

**52ZD Approval of principles**

- (1) The principles for a financial year must be set out in a report which must be laid before the House of Commons.
- (2) If a report for a financial year is not laid before the specified date or, if so laid, is not approved by resolution of the House of Commons on or before the specified date—
  - (a) no principles have effect for that year, and
  - (b) accordingly, no authority's relevant basic amount of council tax for the year is capable of being excessive for the purposes of this Chapter.
- (3) If the Secretary of State does not propose to determine a set of principles for a financial year, the Secretary of State must lay a report before the House of Commons before the specified date giving the Secretary of State's reasons for not doing so.
- (4) In this section “the specified date”, in relation to a financial year, means the date on which the local government finance report for the year under <sup>F271</sup>paragraph 5(1) of Schedule 7B to the 1988 Act is approved by resolution of the House of Commons.

**Textual Amendments**

**F271** Words in s. 52ZD(4) substituted (27.3.2013) by [The Local Government Finance Act 2012 \(Consequential Amendments\) Order 2013 \(S.I. 2013/733\)](#), arts. 1, [2\(3\)](#)

**52ZE Alternative notional amounts**

- (1) The Secretary of State may make a report specifying an alternative notional amount in relation to any year under consideration and any authority.
- (2) An alternative notional amount is an amount which the Secretary of State thinks should be used as the basis of any comparison in applying section 52ZC above in place of the authority's relevant basic amount of council tax for the preceding year.
- (3) A report under this section—
  - (a) may relate to two or more authorities;
  - (b) may be amended by a subsequent report under this section;



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- (c) must contain such explanation as the Secretary of State thinks desirable of the need for the calculation of the alternative notional amount and the method for that calculation;
  - (d) must be laid before the House of Commons.
- (4) Subsection (5) below applies if a report under this section for a financial year is approved by resolution of the House of Commons on or before the date on which the report under section 52ZD above for that year is approved by resolution of the House of Commons.
- (5) Section 52ZC above has effect, as regards the year under consideration and any authority to which the report relates, as if the reference in subsection (3) of that section to the authority's relevant basic amount of council tax for the financial year immediately preceding the year under consideration were a reference to the alternative notional amount for that year.
- (6) In this section “year under consideration” has the same meaning as in section 52ZC above.

*Excessive increase in council tax by billing authority*

**52ZF Billing authority's duty to make substitute calculations**

- (1) The billing authority must make substitute calculations for the financial year in compliance with this section; but those calculations do not have effect for the purposes of Chapter 3 above except in accordance with sections 52ZH and 52ZI below.
- (2) Substitute calculations for a financial year comply with this section if—
  - (a) they are made in accordance with sections 31A, 31B and 34 to 36 above, ignoring section 31A(11) above for this purpose,
  - (b) the relevant basic amount of council tax produced by applying section 52ZX below to the calculations is not excessive by reference to the principles determined by the Secretary of State under section 52ZC above for the year, and
  - (c) they are made in accordance with this section.
- (3) In making the substitute calculations, the authority must—
  - (a) use the amount determined in the previous calculation for the year under section 31A(3) above so far as relating to amounts which the authority estimates it will accrue in the year in respect of [<sup>F272</sup>locally retained] non-domestic rates, revenue support grant, <sup>F273</sup>... special grant or (in the case of the Common Council only) police grant, and
  - (b) use the amount determined in the previous calculation for the year for item T in section 31B(1) above and (where applicable) item TP in section 34(3) above.

[ In this Chapter, “locally retained non-domestic rates”, in relation to a billing authority <sup>F274</sup>(3A) or a major precepting authority, means amounts received by the authority under, or under regulations under, Schedule 7B to the Local Government Finance Act 1988, or under regulations under section 99(3) of that Act in connection with the operation of that Schedule.]

<sup>F275</sup>(4) .....

*Status: This version of this Act contains provisions that are prospective.*

*Changes to legislation: Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

### Textual Amendments

- F272** Words in s. 52ZF(3)(a) substituted (27.3.2013) by [The Local Government Finance Act 2012 \(Consequential Amendments\) Order 2013 \(S.I. 2013/733\)](#), arts. 1, **2(4)(a)**
- F273** Words in s. 52ZF(3)(a) omitted (with effect in accordance with s. 3(13) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\)](#), s. **3(6)(a)**
- F274** S. 52ZF(3A) inserted (27.3.2013) by [The Local Government Finance Act 2012 \(Consequential Amendments\) Order 2013 \(S.I. 2013/733\)](#), arts. 1, **2(4)(b)**
- F275** S. 52ZF(4) omitted (with effect in accordance with s. 3(13) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\)](#), s. **3(6)(b)**

### 52ZG Arrangements for referendum

- (1) The billing authority must make arrangements to hold a referendum in relation to the authority's relevant basic amount of council tax for the financial year in accordance with this section.
  - (2) Subject as follows, the referendum is to be held on a date decided by the billing authority.
  - (3) That date must be not later than—
    - (a) the first Thursday in May in the financial year, or
    - (b) such other date in that year as the Secretary of State may specify by order.
  - (4) An order under subsection (3) above must be made not later than—
    - (a) 1 February in the financial year preceding the year mentioned in paragraph (b) of that subsection, or
    - (b) in the case of an order affecting more than one financial year, 1 February in the financial year preceding the first of those years.
  - (5) The persons entitled to vote in the referendum are those who, on the day of the referendum—
    - (a) would be entitled to vote as electors at an election for members for an electoral area of the billing authority, and
    - (b) are registered in the register of local government electors at an address within the billing authority's area.
- [ As soon as is reasonably practicable after determining that it is required to hold a <sup>F276</sup>(5A) referendum in relation to its relevant basic amount of council tax for the financial year, the billing authority must notify that fact in writing to any body that has issued a levy or a special levy to it for the financial year.]
- (6) In this section—
 

“electoral area” means—

    - (a) where the billing authority is a district council, a London borough council or the Common Council of the City of London, a ward;
    - (b) where the billing authority is a county council, an electoral division;
    - (c) where the billing authority is the Council of the Isles of Scilly, a parish;

“register of local government electors” means the register of local government electors kept in accordance with the provisions of the Representation of the People Acts.

*Status: This version of this Act contains provisions that are prospective.*

*Changes to legislation: Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

(7) This section is subject to regulations under section 52ZQ below.

#### Textual Amendments

**F276** S. 52ZG(5A) inserted (30.1.2014) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), ss. **41(2)**, 49(3)

### 52ZH Effect of referendum

- (1) The billing authority must inform the Secretary of State<sup>F277</sup>, and any body the authority was required to notify under section 52ZG(5A),] of the result of the referendum.
- (2) Subsection (3) below applies if the result is that the billing authority's relevant basic amount of council tax for the financial year is approved by a majority of persons voting in the referendum.
- (3) The authority's calculations from which that amount was derived continue to have effect for that year for the purposes of this Act.
- (4) Subsection (5) below applies if the result is that the billing authority's relevant basic amount of council tax for the financial year is not approved by a majority of persons voting in the referendum.
- (5) The substitute calculations made in relation to the year under section 52ZF above have effect in relation to the authority and the financial year.

#### Textual Amendments

**F277** Words in s. 52ZH(1) inserted (30.1.2014) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), ss. **41(3)**, 49(3)

### 52ZI Failure to hold referendum

- (1) If the billing authority fails to hold a referendum in accordance with this Chapter, the substitute calculations made in relation to the year under section 52ZF above have effect in relation to the authority and the financial year.
- (2) If the authority has not made those substitute calculations, during the period of restriction the authority has no power to transfer any amount from its collection fund to its general fund; and sections 97 and 98 of the 1988 Act have effect accordingly.
- (3) In subsection (2) above “the period of restriction” means the period—
  - (a) beginning with the latest date on which the referendum could have been held, and
  - (b) ending with the date (if any) when the billing authority makes the substitute calculations.

*Status: This version of this Act contains provisions that are prospective.*

*Changes to legislation: Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

*Excessive increase in council tax by precepting authority*

**52ZJ Major precepting authority's duty to make substitute calculations**

- (1) The major precepting authority must make substitute calculations for the financial year in compliance with this section.
- (2) Substitute calculations made for a financial year by a major precepting authority other than the Greater London Authority comply with this section if—
  - (a) they are made in accordance with sections 42A, 42B and 45 to 48 above,
  - (b) the relevant basic amount of council tax for the year produced by the calculations is not excessive by reference to the principles determined by the Secretary of State under section 52ZC above for the year, and
  - (c) they are made in accordance with this section.
- (3) Substitute calculations made for a financial year by the Greater London Authority comply with this section if—
  - (a) they are made by applying the relevant London provisions and sections 47 and 48 above to the Authority's substitute consolidated council tax requirement for the year, and
  - (b) they are made in accordance with this section.
- (4) In making the substitute calculations, a major precepting authority other than the Greater London Authority must—
  - (a) use the amount determined in the previous calculation under section 42A(3) above so far as relating to amounts which the authority estimates it will accrue in the year in respect of [<sup>F278</sup>locally retained] non-domestic rates, revenue support grant, <sup>F279</sup>... special grant or police grant, and
  - (b) use the amount determined in the previous calculation for item T in section 42B(1) above or (where applicable) item TP in section 45(3) above.
- <sup>F280</sup>(5) .....
- (6) In making the substitute calculations, the Greater London Authority must use any amount determined in the previous calculations for item T in section 88(2) of the Greater London Authority Act 1999 or for item TP2 in section 89(4) of that Act.
- (7) In this Chapter—
 

“the relevant London provisions” means sections 88 and (where applicable) 89 of the Greater London Authority Act 1999;

“the Authority's substitute consolidated council tax requirement”, in relation to a financial year, means the Authority's substitute consolidated council tax requirement—

  - (a) agreed under Schedule 6 to the Greater London Authority Act 1999, or
  - (b) set out in its substitute consolidated budget as agreed under that Schedule,

as the case may be.

**Textual Amendments**

**F278** Words in s. 52ZJ(4)(a) substituted (27.3.2013) by [The Local Government Finance Act 2012 \(Consequential Amendments\) Order 2013 \(S.I. 2013/733\)](#), arts. 1, **2(5)**

*Status: This version of this Act contains provisions that are prospective.*

*Changes to legislation: Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- F279** Words in s. 52ZJ(4)(a) omitted (with effect in accordance with s. 3(13) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\), s. 3\(7\)\(a\)](#)
- F280** S. 52ZJ(5) omitted (with effect in accordance with s. 3(13) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\), s. 3\(7\)\(b\)](#)

## **52ZK Major precepting authority's duty to notify appropriate billing authorities**

- (1) The major precepting authority must notify each appropriate billing authority—
- (a) that its relevant basic amount of council tax for a financial year is excessive, and
  - (b) that the billing authority is required to hold a referendum in accordance with this Chapter.

[ As soon as is reasonably practicable after determining that its relevant basic amount  
<sup>F281</sup>(1A) of council tax for the financial year is excessive, the major precepting authority must also notify the matters mentioned in subsection (1) in writing to any body that—

- (a) has issued a levy to it for the financial year, or
- (b) in the case of the Greater London Authority, has issued a levy to any constituent body for the financial year.]

- (2) A notification under [<sup>F282</sup>subsection (1)] must include a precept in accordance with the following provisions; but that precept does not have effect for the purposes of Chapters 3 and 4 above except in accordance with sections 52ZO and 52ZP below.
- (3) A precept issued to a billing authority under this section by a major precepting authority other than the Greater London Authority must state—
- (a) the amount which, in relation to the year and each category of dwellings in the billing authority's area, has been calculated by the precepting authority in accordance with sections 42A, 42B and 45 to 47 above as applied by section 52ZJ above, and
  - (b) the amount which has been calculated by the precepting authority in accordance with section 48 above as applied by section 52ZJ above as the amount payable by the billing authority for the year.
- (4) Dwellings fall within different categories for the purposes of subsection (3) above according as different calculations have been made in relation to them as mentioned in paragraph (a) of that subsection.
- (5) A precept issued to a billing authority under this section by the Greater London Authority must state—
- (a) the amount which, in relation to the year and each category of dwellings in the billing authority's area, has been calculated by applying, in accordance with section 52ZJ above, the relevant London provisions and section 47 above to the Authority's substitute consolidated council tax requirement, and
  - (b) the amount which has been calculated by the Authority in accordance with section 48 above as applied by section 52ZJ above as the amount payable by the billing authority for the year.
- (6) Dwellings fall within different categories for the purposes of subsection (5) above according as different calculations have been made in relation to them as mentioned in paragraph (a) of that subsection.

*Status: This version of this Act contains provisions that are prospective.*

*Changes to legislation: Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- (7) A major precepting authority must assume for the purposes of subsections (3) and (5) above that each of the valuation bands is shown in the billing authority's valuation list as applicable to one or more dwellings situated in its area or (as the case may be) each part of its area as respects which different calculations have been made.
- (8) The Secretary of State must by regulations prescribe a date by which a notification under <sup>F283</sup> subsection (1)] must be made.
- (9) This section does not require the Greater London Authority to notify a billing authority to which this subsection applies unless the Authority's unadjusted relevant basic amount of council tax for the year is excessive.
- (10) Subsection (9) above applies to a billing authority if the special item within the meaning of section 89(2) of the Greater London Authority Act 1999 does not apply to any part of the authority's area.

#### Textual Amendments

**F281** S. 52ZK(1A) inserted (30.1.2014) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), ss. **41(5)**, 49(3)

**F282** Words in s. 52ZK(2) substituted (30.1.2014) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), ss. **41(6)**, 49(3)

**F283** Words in s. 52ZK(8) substituted (30.1.2014) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), ss. **41(7)**, 49(3)

#### **52ZL Local precepting authority's duty to make substitute calculations**

- (1) The local precepting authority must make substitute calculations for the financial year in compliance with this section.
- (2) Substitute calculations for a financial year comply with this section if—
  - (a) they are made in accordance with section 49A above, and
  - (b) the relevant basic amount of council tax produced by applying section 52ZX below to the calculations is not excessive by reference to the principles determined by the Secretary of State under section 52ZC above for the year.

#### **52ZM Local precepting authority's duty to notify appropriate billing authority**

- (1) The local precepting authority must notify its appropriate billing authority—
  - (a) that its relevant basic amount of council tax for a financial year is excessive, and
  - (b) that the billing authority is required to hold a referendum in accordance with this Chapter.
- (2) A notification under this section must include a precept in accordance with subsection (3) below; but that precept does not have effect for the purposes of Chapters 3 and 4 above except in accordance with sections 52ZO and 52ZP below.
- (3) The precept must state, as the amount payable by the billing authority for the year, the amount which has been calculated by the local precepting authority under section 49A above as applied by section 52ZL above.
- (4) The Secretary of State must by regulations prescribe a date by which the notification must be made.

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*Status:* This version of this Act contains provisions that are prospective.

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## **52ZN Arrangements for referendum**

- (1) A billing authority that is notified under section 52ZK or 52ZM above must make arrangements to hold a referendum in relation to the precepting authority's relevant basic amount of council tax for the financial year in accordance with this section.
- (2) Where the referendum is one of two or more referendums required to be held in respect of the same calculation, it is to be held on—
  - (a) the first Thursday in May in the financial year, or
  - (b) such other date as the Secretary of State may specify by order.
- (3) Otherwise the referendum is to be held on a date decided by the billing authority; but this is subject to subsection (4) below.
- (4) That date must be not later than—
  - (a) the first Thursday in May in the financial year, or
  - (b) such other date in that year as the Secretary of State may specify by order.
- (5) An order under subsection (2) or (4) above must be made not later than—
  - (a) 1 February in the financial year preceding the year mentioned in paragraph (b) of that subsection, or
  - (b) in the case of an order affecting more than one financial year, 1 February in the financial year preceding the first of those years.
- (6) The persons entitled to vote in the referendum are those who, on the day of the referendum—
  - (a) would be entitled to vote as electors at an election for members for an electoral area of the billing authority that falls wholly or partly within the precepting authority's area, and
  - (b) are registered in the register of local government electors at an address that is within both—
    - (i) the precepting authority's area, and
    - (ii) the billing authority's area.
- (7) Subject to subsection (8) below, the billing authority may recover from the precepting authority the expenses that are incurred by the billing authority in connection with the referendum.
- (8) The Secretary of State may by regulations make provision for cases in which—
  - (a) subsection (7) above does not apply, or
  - (b) that subsection applies with modifications.
- (9) In this section—

“electoral area” means—

  - (a) in relation to a district council, a London borough council or the Common Council of the City of London, a ward;
  - (b) in relation to a county council, an electoral division;
  - (c) in relation to the Council of the Isles of Scilly, a parish;

“register of local government electors” means the register of local government electors kept in accordance with the provisions of the Representation of the People Acts.
- (10) This section is subject to regulations under section 52ZQ below.

*Status: This version of this Act contains provisions that are prospective.*

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**Modifications etc. (not altering text)**

- C153** S. 52ZN(7) applied (with modifications) (E.) (16.3.2012) by [The Local Authority \(Referendums Relating to Council Tax Increases\) Regulations 2012 \(S.I. 2012/460\)](#), regs. 1(1)(b), **4(4)** (with reg. 4(1))
- C154** S. 52ZN(7) excluded (E.) (16.3.2012) by [The Local Authority \(Referendums Relating to Council Tax Increases\) Regulations 2012 \(S.I. 2012/460\)](#), regs. 1(1)(b), **6(2)** (with reg. 6(1))
- C155** S. 52ZN(7) excluded (E.) (16.3.2012) by [The Local Authority \(Referendums Relating to Council Tax Increases\) Regulations 2012 \(S.I. 2012/460\)](#), regs. 1(1)(b), **4(2)** (with reg. 4(1))

**52ZO Effect of referendum**

- (1) The precepting authority must inform the Secretary of State<sup>F284</sup>, and any body the authority was required to notify under section 52ZK(1A),] of the result of the referendum or (as the case may be) each of them.
- (2) Subsection (3) below applies if—
  - (a) in a case where one referendum is held in respect of the precepting authority's relevant basic amount of council tax for the financial year, that amount is approved by a majority of persons voting in the referendum, or
  - (b) in a case where two or more referendums are held in respect of that amount, that amount is approved by a majority of persons voting in all of those referendums taken together.
- (3) The precepting authority's calculations that include that amount or (as the case may be) from which that amount was derived continue to have effect for the year for the purposes of this Act.
- (4) Subsections (5) and (6) below apply if—
  - (a) in a case where one referendum is held in respect of the precepting authority's relevant basic amount of council tax for a financial year, that amount is not approved by a majority of persons voting in the referendum, or
  - (b) in a case where two or more referendums are held in respect of that amount, that amount is not approved by a majority of persons voting in all of those referendums taken together.
- (5) Any precept issued to a billing authority under section 52ZK or 52ZM above as part of a notification that triggered the referendum has effect as a precept issued to that billing authority for the year for the purposes of Chapter 3 above.
- (6) Where the precept was issued to a billing authority by a local precepting authority under section 52ZM above, section 36A above has effect in relation to the billing authority as if it required the authority to make calculations in substitution on the basis of the precept (rather than permitting it to do so).
- (7) In the case of a major precepting authority other than the Greater London Authority, section 30 above has effect by virtue of subsection (5) above in relation to that precept as if—
  - (a) references to amounts calculated under Chapter 4 above were to amounts calculated as mentioned in section 52ZJ(2) above, and
  - (b) the reference to the amount stated in accordance with section 40 above were to the amount stated in accordance with section 52ZK(3)(b) above.



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- (8) In the case of the Greater London Authority, section 30 above has effect by virtue of subsection (5) above in relation to that precept as if—
- (a) references that are to be read as amounts calculated under Chapter 1 of Part 3 of the Greater London Authority Act 1999 were to amounts calculated as mentioned in section 52ZJ(3) above, and
  - (b) the reference to the amount stated in accordance with section 40 above were to the amount stated in accordance with 52ZK(5)(b) above.
- (9) If the precepting authority has already issued a precept for the financial year (originally or by way of substitute) to the billing authority—
- (a) subsections (3) and (4) of section 42 above apply to the precept within subsection (5) above as they apply to a precept issued in substitution under that section, but
  - (b) the references in those subsections to the amount of the new precept are to be read as references to the amount stated in the precept within subsection (5) above in accordance with section 52ZK(3)(b) or (5)(b) above.

#### Textual Amendments

**F284** Words in s. 52ZO(1) inserted (30.1.2014) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), **ss. 41(8), 49(3)**

### 52ZP Failure to hold referendum

- (1) This section applies if a billing authority that is required to be notified by a precepting authority under section 52ZK or 52ZM above fails to hold a referendum in accordance with this Chapter.
- (2) Subsections (3) to (6) below apply if the precepting authority has failed to notify the billing authority in accordance with section 52ZK or 52ZM above.
- (3) The precepting authority must issue a precept for the year to the billing authority in accordance with that section; and such a precept has effect for the purposes of Chapter 3 above.
- (4) During the period of restriction no billing authority to which the precepting authority has power to issue a precept has power to pay anything in respect of a precept issued by the precepting authority for the year.
- (5) In subsection (4) above “the period of restriction” means the period—
  - (a) beginning with the date on which the referendum would have been required to be held or (as the case may be) the latest date on which it could have been held if the notification had been made, and
  - (b) ending with the date (if any) when the precepting authority complies with subsection (3) above.
- (6) Where a precept under subsection (3) above is issued to a billing authority by a local precepting authority, section 36A above has effect in relation to the billing authority as if it required the authority to make calculations in substitution on the basis of the precept (rather than permitting it to do so).

*Status: This version of this Act contains provisions that are prospective.*

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- (7) If the precepting authority has notified the billing authority in accordance with section 52ZK or 52ZM above, the precept issued to the billing authority under section 52ZK or 52ZM above as part of the notification has effect as a precept issued to that billing authority for the year for the purposes of Chapter 3 above.
- (8) Where the precept was issued to a billing authority by a local precepting authority under section 52ZM above, section 36A above has effect in relation to the billing authority as if it required the authority to make calculations in substitution on the basis of the precept (rather than permitting it to do so).
- (9) Subsections (7) to (9) of section 52ZO above apply to a precept within subsection (3) or (7) above as they apply to a precept within subsection (5) of that section.

### *Regulations about referendums*

#### **52ZQ Regulations about referendums**

- (1) The Secretary of State <sup>F285</sup> ... may by regulations make provision as to the conduct of referendums under this Chapter.
- (2) The Secretary of State <sup>F286</sup> ... may by regulations make provision for—
  - (a) the combination of polls at two or more referendums under this Chapter;
  - (b) the combination of polls at referendums under this Chapter with polls at any elections or any referendums held otherwise than under this Chapter.
- (3) Regulations under this section may apply or incorporate, with or without modifications or exceptions, any provision of any enactment (whenever passed or made) relating to elections or referendums.
- (4) The provision which may be made under this section includes, in particular, provision—
  - (a) as to the question to be asked in a referendum;
  - (b) as to the publicity to be given in connection with a referendum (including the publicity to be given with respect to the consequences of the referendum and its result);
  - (c) about the limitation of expenditure in connection with a referendum;
  - (d) as to the conduct of the authority, members of the authority and officers of the authority in relation to a referendum (including provision modifying the effect of section 2 (prohibition of political publicity) of the Local Government Act 1986);
  - (e) as to when, where and how voting in a referendum is to take place;
  - (f) as to how the votes cast in a referendum are to be counted;
  - (g) for disregarding alterations in a register of electors;
  - (h) for the questioning of the result of a referendum by a court or tribunal.
- (5) But where the regulations apply or incorporate (with or without modifications) any provision that creates an offence, the regulations may not impose a penalty greater than is provided for in respect of that offence.
- (6) Before making any regulations under this section, the Secretary of State <sup>F287</sup> ... must consult the Electoral Commission.

*Status: This version of this Act contains provisions that are prospective.*

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- (7) No regulations under this section are to be made unless a draft of the regulations has been laid before and approved by resolution of each House of Parliament.
- (8) In this section “enactment” includes an enactment contained in a local Act or comprised in subordinate legislation (within the meaning of the Interpretation Act 1978).

#### Textual Amendments

- F285** Words in s. 52ZQ(1) omitted (8.12.2021) by virtue of [The Transfer of Functions \(Secretary of State for Levelling Up, Housing and Communities\) Order 2021 \(S.I. 2021/1265\)](#), art. 1(2), **Sch. 2 para. 9(2)** (with art. 12)
- F286** Words in s. 52ZQ(2) omitted (8.12.2021) by virtue of [The Transfer of Functions \(Secretary of State for Levelling Up, Housing and Communities\) Order 2021 \(S.I. 2021/1265\)](#), art. 1(2), **Sch. 2 para. 9(2)** (with art. 12)
- F287** Words in s. 52ZQ(6) omitted (8.12.2021) by virtue of [The Transfer of Functions \(Secretary of State for Levelling Up, Housing and Communities\) Order 2021 \(S.I. 2021/1265\)](#), art. 1(2), **Sch. 2 para. 9(2)** (with art. 12)

#### Modifications etc. (not altering text)

- C156** S. 52ZQ functions made exercisable concurrently (6.11.2013) by [The Transfer of Functions \(Elections and Referendums\) Order 2013 \(S.I. 2013/2597\)](#), arts. 1(2), **2(b)** (with art. 3)
- C157** S. 52ZQ functions transferred (22.6.2015) by [The Chancellor of the Duchy of Lancaster Order 2015 \(S.I. 2015/1376\)](#), arts. 1(2), 3(1), **Sch. 1** (with art. 9)
- C158** S. 52ZQ functions transferred (9.11.2016) by [The Transfer of Functions \(Elections, Referendums, Third Sector and Information\) Order 2016 \(S.I. 2016/997\)](#), arts. 1(2), 3(1), **Sch. 1(e)** (with arts. 3(2), 6, 12)
- C159** S. 52ZQ: functions cease to be exercisable concurrently (8.12.2021) by [The Transfer of Functions \(Secretary of State for Levelling Up, Housing and Communities\) Order 2021 \(S.I. 2021/1265\)](#), arts. 1(2), 9, **Sch. 1(e)** (with arts. 11, 12)

*Directions that referendum provisions are not to apply*

#### **52ZR Direction that referendum provisions are not to apply**

- (1) The Secretary of State may give a direction under this section to an authority other than the Greater London Authority if it appears to the Secretary of State that, unless the authority's council tax calculations are such as to produce a relevant basic amount of council tax that is excessive by reference to the principles determined by the Secretary of State for the year—
- the authority will be unable to discharge its functions in an effective manner, or
  - the authority will be unable to meet its financial obligations.
- (2) The Secretary of State may give a direction under this section to the Greater London Authority if it appears to the Secretary of State that, unless the Authority's council tax calculations are such as to produce a relevant basic amount of council tax that is excessive by reference to the principles determined by the Secretary of State for the year—
- one or more of the Authority's constituent bodies will be unable to discharge its functions in an effective manner, or

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- (b) one or more of those bodies will be unable to meet its financial obligations.
- (3) The effect of a direction under this section is that the referendum provisions do not apply for the financial year to, and no further step is to be taken for the financial year under the referendum provisions by—
  - (a) the authority to whom it is made, and
  - (b) where that authority is a precepting authority, a billing authority as a result of any notification under section 52ZK or 52ZM above by the precepting authority.
- (4) A direction under this section may be given to an authority other than the Greater London Authority—
  - (a) whether or not the authority has carried out its council tax calculations for the financial year, and
  - (b) in the case of a billing authority, whether or not the authority has set an amount of council tax for the financial year under section 30 above.
- (5) A direction under this section may be given to the Greater London Authority only if it has carried out its council tax calculations for the financial year.
- (6) But a direction under this section may not be given to an authority if—
  - (a) a referendum has been held relating to the authority's relevant basic amount of council tax for the financial year, and
  - (b) that amount has not been approved as mentioned in section 52ZH above (where the authority is a billing authority) or section 52ZO above (where the authority is a precepting authority).
- (7) The following sections make further provision about the effect of a direction under this section—
  - (a) for a billing authority: section 52ZS below;
  - (b) for a major precepting authority other than the Greater London Authority: section 52ZT below;
  - (c) for the Greater London Authority: section 52ZU below;
  - (d) for a local precepting authority: section 52ZV below.
- (8) In this Part—
  - “constituent body” means—
    - (a) the Mayor of London,
    - (b) the London Assembly, or
    - (c) a functional body within the meaning of section 424 of the Greater London Authority Act 1999;
  - “council tax calculations” means—
    - (a) in relation to a billing authority, calculations under sections 31A, 31B and 34 to 36 above,
    - (b) in relation to a major precepting authority other than the Greater London Authority, calculations under sections 42A, 42B and 45 to 48 above,
    - (c) in relation to the Greater London Authority, calculations under sections 85 to 90 of the Greater London Authority Act 1999 and sections 47 and 48 above, and
    - (d) in the case of a local precepting authority, calculations under section 49A above;

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“the referendum provisions” means—

- (a) where the direction is given to a billing authority, sections 52ZB and 52ZF to 52ZI above,
- (b) where the direction is given to a major precepting authority, sections 52ZB, 52ZJ, 52ZK and 52ZN to 52ZP above, and
- (c) where the direction is given to a local precepting authority, sections 52ZB and 52ZL to 52ZP above.

## **52ZS Directions to billing authorities**

- (1) This section applies if the Secretary of State gives a direction under section 52ZR above to a billing authority.
- (2) The direction must state the amount that is to be the amount of the billing authority's council tax requirement for the financial year.
- (3) If the direction is given before the billing authority has carried out its council tax calculations for the financial year, that amount is to be treated for all purposes as the amount calculated by the billing authority under section 31A above.
- (4) If the direction is given after the billing authority has carried out its council tax calculations for the financial year (whether or not it has set an amount of council tax for the year)—
  - (a) those calculations are of no effect, and
  - (b) the authority must make substitute calculations for the year in accordance with section 36A above.
- (5) For the purposes of those and any subsequent substitute calculations and the application of Chapter 3 above to them—
  - (a) the amount stated in the direction as the amount of the billing authority's council tax requirement for the financial year is to be treated as the amount calculated by the billing authority under section 31A above, and
  - (b) subsections (2)(a) and (4) of section 36A above are to be ignored.

## **52ZT Directions to major precepting authorities**

- (1) This section applies if the Secretary of State gives a direction under section 52ZR above to a major precepting authority other than the Greater London Authority.
- (2) The direction must state the amount that is to be the amount of the major precepting authority's council tax requirement for the financial year.
- (3) If the direction is given before the major precepting authority has carried out its council tax calculations for the financial year, that amount is to be treated for all purposes as the amount calculated by the major precepting authority under section 42A above.
- (4) If the direction is given after the major precepting authority has carried out its council tax calculations for the financial year (whether or not it has issued a precept for the year)—
  - (a) those calculations are of no effect, and
  - (b) the authority must make substitute calculations for the year in accordance with section 49 above.

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- (5) For the purposes of those and any subsequent substitute calculations and the application of Chapters 3 and 4 above to them—
- (a) the amount stated in the direction as the amount of the major precepting authority's council tax requirement for the financial year is to be treated as the amount calculated by the billing authority under section 42A above, and
  - (b) subsection (2)(za) of section 49 above is to be ignored.

## **52ZU Directions to the Greater London Authority**

- (1) This section applies if the Secretary of State gives a direction under section 52ZR above to the Greater London Authority.
- (2) The direction must specify the amount that is to be the component council tax requirement for the relevant constituent body for the year.
- (3) The Greater London Authority must make calculations in substitution in relation to the financial year under subsections (4) to (7) of section 85 of the Greater London Authority Act 1999 in relation to—
  - (a) the relevant constituent body alone, or
  - (b) the relevant constituent body and one or more other constituent bodies.
- (4) Subsection (5) below applies if the result of the substitute calculations is such that—
  - (a) there is an increase in the Greater London Authority's consolidated council tax requirement for the year, or
  - (b) there is no such increase, but the results of the calculations in substitution made in accordance with sections 85, 86 and 88 to 90 of and Schedule 7 to the Greater London Authority Act 1999 and sections 47 and 48 above would be different from the last relevant calculations in relation to the year.
- (5) The Greater London Authority must make calculations in substitution in accordance with the provisions mentioned in subsection (4)(b) above.
- (6) In subsection (4)(b) above “the last relevant calculations” means the last calculations made by the Greater London Authority in relation to the financial year in accordance with—
  - (a) sections 85 to 90 of the Greater London Authority Act 1999 and sections 47 and 48 above, or
  - (b) sections 85, 86 and 88 to 90 of and Schedule 7 to that Act and sections 47 and 48 above.
- (7) None of the substitute calculations is to have any effect if—
  - (a) the amount calculated under section 85(6) or (7) of the Greater London Authority Act 1999 for the relevant constituent body is not in compliance with the direction,
  - (b) there is an increase in the Greater London Authority's consolidated council tax requirement for the financial year (as last calculated) which exceeds the increase required to be made to the component council tax requirement for the relevant constituent body (as last calculated for the year) to comply with the direction, or
  - (c) in making the calculations under section 88(2) or 89(3) of that Act, the Authority fails to comply with subsection (8) below.

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- (8) In making substitute calculations under section 88(2) or 89(3) of the Greater London Authority Act 1999 the Greater London Authority must use any amount determined in the previous calculations for item T in section 88(2) of that Act or for item TP2 in section 89(4) of that Act.
- (9) Subsections (7)(c) and (8) above do not apply if the previous calculations have been quashed because of a failure to comply with the appropriate Greater London provisions in making the calculations.
- (10) For the purposes of subsection (9) above “the appropriate Greater London provisions” means—
  - (a) in the case of calculations required to be made in accordance with sections 85 to 90 of the Greater London Authority Act 1999 and sections 47 and 48 above, those provisions, and
  - (b) in the case of calculations required to be made in accordance with sections 85, 86 and 88 to 90 of and Schedule 7 to that Act and sections 47 and 48 above, those provisions.
- (11) Any substitute calculations under this section are to be made in accordance with Schedule 7 to the Greater London Authority Act 1999.
- (12) In this Part—
  - “component council tax requirement” has the meaning given by section 85(6) of the Greater London Authority Act 1999;
  - “consolidated council tax requirement” has the meaning given by section 85(8) of the Greater London Authority Act 1999;
  - “the relevant constituent body”, in relation to a direction under section 52ZR above, means the constituent body by reference to which the direction was given (or, if there is more than one such body, each of them).

#### **52ZV Directions to local precepting authorities**

- (1) This section applies if the Secretary of State gives a direction under section 52ZR above to a local precepting authority.
- (2) The direction must state the amount that is to be the amount of the local precepting authority's council tax requirement for the financial year.
- (3) That amount is to be treated for all purposes as the amount calculated by the local precepting authority under section 49A above.
- (4) If the direction is given after the local precepting authority has issued a precept for the financial year, that amount is to be treated for all purposes as an amount calculated by the authority in substitution in relation to the year in accordance with that section (so that, in particular, section 42 above applies accordingly).

#### **52ZW Further provisions about directions**

- (1) An authority that is required to make substitute calculations for a financial year by virtue of any of sections 52ZS to 52ZU above—
  - (a) must make the calculations, and
  - (b) in the case of a major precepting authority, must issue any precepts in substitution required in consequence under section 42 above,

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before the end of the period mentioned in subsection (3) below.

- (2) A local precepting authority to which section 52ZV(4) above applies must issue any precepts in substitution required in consequence under section 42 above before the end of the period mentioned in subsection (3) below.
- (3) That period is—
  - (a) the period of 35 days beginning with the day on which the authority receives the direction (where it is the Greater London Authority), or
  - (b) the period of 21 days beginning with the day on which the authority receives the direction (in any other case).
- (4) In the case of a billing authority, the authority has no power during the period of restriction to transfer any amount from its collection fund to its general fund; and sections 97 and 98 of the 1988 Act have effect accordingly.
- (5) In the case of a precepting authority, no authority to which it has power to issue a precept has power during the period of restriction to pay anything in respect of a precept issued by the precepting authority for the financial year.
- (6) For the purposes of subsections (4) and (5) above “the period of restriction” is the period—
  - (a) beginning at the end of the period mentioned in subsection (3) above, and
  - (b) ending at the time (if any) when the authority complies with subsection (1) or (2) above (as the case may be).
- (7) The following provisions of this section apply to substitute calculations by the Greater London Authority other than those made pursuant to section 52ZU above.
- (8) Subject to variation or revocation, a direction under section 52ZR above has effect in relation to any substitute calculations made under any enactment by the Greater London Authority—
  - (a) in accordance with sections 85, 86 and 88 to 90 of and Schedule 7 to the Greater London Authority Act 1999 and sections 47 and 48 above,
  - (b) in relation to the financial year to which the direction relates, and
  - (c) at any time after the direction is given.
- (9) Where a direction under section 52ZR above has effect in relation to any substitute calculations by virtue of subsection (8) above, none of the calculations have effect if the amount calculated under section 85(6) of the Greater London Authority Act 1999 for the relevant constituent body is not in compliance with the direction.

#### *Meaning of basic amount of council tax*

#### **52ZX Meaning of relevant basic amount of council tax**

- (1) Any reference in this Chapter to a billing authority's relevant basic amount of council tax for a financial year is a reference to the amount that would be calculated by it in relation to the year under section 31B(1) above if section 31A above did not require or permit it to take into account [<sup>F288</sup>the amount of any precepts—
  - (a) issued to it for the year by local precepting authorities, or
  - (b) anticipated by it in pursuance of regulations under section 41 above.]



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(2) In the case of a major precepting authority other than <sup>F289</sup>... the Greater London Authority, any reference in this Chapter to the authority's relevant basic amount of council tax for a financial year is a reference to the amount calculated by it in relation to the year under section 42B(1) above.

<sup>F290</sup>(3) .....

(4) In the case of a major precepting authority that is the Greater London Authority, any reference in this Chapter to the authority's relevant basic amount of council tax for a financial year is a reference to—

[<sup>F291</sup>(a) the amount calculated by it in relation to the year under section 88(2) of the Greater London Authority Act 1999 (referred to in this Chapter as the Greater London Authority's unadjusted relevant basic amount of council tax for the year), or

(b) any amount calculated by it in relation to the year under section 89(3) of that Act (referred to in this Chapter as the Greater London Authority's adjusted relevant basic amount of council tax for the year).]

(5) Any reference in this Chapter to a local precepting authority's relevant basic amount of council tax for a financial year is a reference to the amount found by applying the formula—

where—

R is the amount calculated by the authority under section 49A(4) above as its council tax requirement for the year;

T is the amount which is calculated by the billing authority to which the authority issues precepts (“the billing authority concerned”) as its council tax base for the year for the part of its area comprising the authority's area and is notified by it to the authority within the prescribed period.

(6) Where the aggregate calculated by the authority for the year under subsection (2) of section 49A above does not exceed that so calculated under subsection (3) of that section, the amount for item R in subsection (5) above is to be nil.

(7) The Secretary of State must make regulations containing rules for making for any year the calculation required by item T in subsection (5) above; and the billing authority concerned must make the calculations for any year in accordance with the rules for the time being effective (as regards the year) under the regulations.

(8) Regulations prescribing a period for the purposes of item T in subsection (5) above may provide that, in any case where a billing authority fails to notify its calculation to the precepting authority concerned within that period, that item must be determined in the prescribed manner by such authority or authorities as may be prescribed.

(9) In the application of this section any calculation for which another has been substituted is to be disregarded.

#### Textual Amendments

**F288** S. 52ZX(1)(a)(b) and words substituted for s. 52ZX(1)(a)(b) (30.1.2014) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), **ss. 41(10)**, 49(3)

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- F289** Words in s. 52ZX(2) omitted (30.1.2014) by virtue of [Local Audit and Accountability Act 2014 \(c. 2\), ss. 41\(11\), 49\(3\)](#)
- F290** S. 52ZX(3) omitted (30.1.2014) by virtue of [Local Audit and Accountability Act 2014 \(c. 2\), ss. 41\(12\), 49\(3\)](#)
- F291** S. 52ZX(4)(a)(b) substituted (30.1.2014) by [Local Audit and Accountability Act 2014 \(c. 2\), ss. 41\(13\), 49\(3\)](#)

## **52ZY Information for purposes of Chapter 4ZA**

- (1) The Secretary of State may serve on an authority a notice requiring it to supply to the Secretary of State such information as is specified in the notice and required for the purposes of the performance of the Secretary of State's functions under this Chapter.
- (2) The authority must supply the information required if it is in its possession or control, and must do so in such form and manner and at such time as the Secretary of State specifies in the notice.
- (3) If an authority fails to comply with subsection (2) above, the Secretary of State may exercise the Secretary of State's functions on the basis of such assumptions and estimates as the Secretary of State thinks fit.
- (4) In exercising those functions, the Secretary of State may also take into account any other available information, whatever its source and whether or not obtained under a provision contained in or made under this or any other Act.]

## [<sup>F292</sup>CHAPTER IVA

### LIMITATION OF COUNCIL TAX AND PRECEPTS

#### **Textual Amendments**

- F292** Chapter 4A (ss. 52A-52Z) inserted (27.7.1999 with effect as mentioned in s. 30(2) of the amending Act.) by 1999 c. 27, s. 30(1), [Sch. 1 para. 1](#)

#### *Introduction*

## **52A Interpretation.**

- (1) In this Chapter a reference to an authority is to—
  - (a) a billing authority [<sup>F293</sup>in Wales], or
  - (b) a major precepting authority [<sup>F294</sup>in Wales].
- (2) Sections 52W and 52X below contain other interpretative provisions for the purposes of this Chapter.

#### **Textual Amendments**

- F293** Words in s. 52A(1)(a) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 4; S.I. 2011/2896, art. 2\(i\)](#)

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**F294** Words in s. 52A(1)(b) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 4;](#)  
[S.I. 2011/2896, art. 2\(i\)](#)

### *Designation or nomination*

#### **52B Power to designate or nominate authorities.**

- (1) If in the [<sup>F295</sup>Welsh Ministers'] opinion the amount calculated by an authority as its budget requirement for a financial year (the year under consideration) is excessive, [<sup>F296</sup>they] may exercise [<sup>F297</sup>their] power to designate or nominate the authority under section 52D below.
- (2) The question whether the amount so calculated is excessive must be decided in accordance with a set of principles determined by the [<sup>F298</sup>Welsh Ministers].
- (3) A set of principles—
  - (a) may contain one principle or two or more principles;
  - (b) must constitute or include a comparison falling within subsection (4) below or comparisons each of which falls within subsection (4).
- (4) A comparison falls within this subsection if—
  - (a) it is between the amount calculated by the authority as its budget requirement for the year under consideration and the amount calculated by it as its budget requirement for a financial year falling before the year under consideration;
  - (b) the earlier financial year in the comparison does not fall before that beginning with 1st April 1998.
- (5) If for the purposes of this section the [<sup>F299</sup>Welsh Ministers determine] categories of authorities for the year under consideration—
  - (a) any principles determined for the year must be such that the same set is determined for all authorities (if more than one) falling within the same category;
  - (b) as regards an authority which does not fall within any of the categories, the [<sup>F300</sup>Welsh Ministers] may not exercise [<sup>F300</sup>their] power to designate or nominate the authority under section 52D below by reference to the excessiveness of its budget requirement for the year.
- (6) If [<sup>F301</sup>they do] not determine such categories, any principles determined for the year under consideration must be such that the same set is determined for all authorities.
- (7) In determining categories of authorities for the year under consideration the [<sup>F302</sup>Welsh Ministers] shall take into account any information [<sup>F303</sup>they think] is relevant.
- (8) In applying this section the [<sup>F304</sup>Welsh Ministers] shall ignore any calculation for which another has been substituted at the time designation or nomination is proposed.

#### **Textual Amendments**

**F295** Words in s. 52B(1) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 5\(2\)](#)  
[\(a\); S.I. 2011/2896, art. 2\(i\)](#)

**F296** Word in s. 52B(1) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 5\(2\)](#)  
[\(b\); S.I. 2011/2896, art. 2\(i\)](#)

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- F297** Word in s. 52B(1) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 5\(2\)\(c\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F298** Words in s. 52B(2) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 5\(3\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F299** Words in s. 52B(5) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 5\(4\)\(a\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F300** Words in s. 52B(5) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 5\(4\)\(b\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F301** Words in s. 52B(6) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 5\(5\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F302** Words in s. 52B(7) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 5\(6\)\(a\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F303** Words in s. 52B(7) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 5\(6\)\(b\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F304** Words in s. 52B(8) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 5\(7\)](#); [S.I. 2011/2896, art. 2\(i\)](#)

## 52C Alternative notional amounts.

- (1) The [<sup>F305</sup>Welsh Ministers] may make a report specifying in relation to—
- (a) any year under consideration (within the meaning of section 52B above), and
  - (b) any authority,
- an amount which in [<sup>F306</sup>their] opinion should be used as the basis of any comparison in applying that section in place of the amount calculated by the authority as its budget requirement for a financial year falling before the year under consideration.
- (2) References in this section to the alternative notional amount are to the amount so specified.
- (3) A report under this section—
- (a) may relate to two or more authorities;
  - (b) may be amended by a subsequent report under this section;
  - (c) shall contain such explanation as the [<sup>F307</sup>Welsh Ministers think] desirable of the calculation by [<sup>F308</sup>them] of the alternative notional amount;
  - (d) shall be laid before the [<sup>F309</sup>National Assembly for Wales].
- (4) If a report under this section is approved by resolution of the [<sup>F310</sup>National Assembly for Wales] section 52B above shall have effect, as regards the year under consideration and any authority to which the report relates, as if the reference in subsection (4) to the amount calculated by the authority as its budget requirement for a financial year falling before the year under consideration were to the alternative notional amount for the year so falling.

### Textual Amendments

- F305** Words in s. 52C(1) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 6\(2\)\(a\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F306** Word in s. 52C(1) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 6\(2\)\(b\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F307** Words in s. 52C(3)(c) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 6\(3\)\(a\)\(i\)](#); [S.I. 2011/2896, art. 2\(i\)](#)

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- F308** Word in s. 52C(3)(c) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 6\(3\)\(a\)\(ii\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F309** Words in s. 52C(3)(d) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 6\(3\)\(b\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F310** Words in s. 52C(4) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 6\(4\)](#); [S.I. 2011/2896, art. 2\(i\)](#)

## 52D Designation or nomination.

- (1) This section applies if in the [<sup>F311</sup>Welsh Ministers'] opinion (reached after applying section 52B above) the amount calculated by an authority as its budget requirement for the year under consideration is excessive.
- (2) In such a case [<sup>F312</sup>they] may—
  - (a) designate the authority as regards the year under consideration, or
  - (b) nominate the authority.
- (3) The [<sup>F313</sup>Welsh Ministers] may proceed under different paragraphs of subsection (2) above in relation to different authorities.

### Textual Amendments

- F311** Words in s. 52D(1) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 7\(2\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F312** Word in s. 52D(2) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 7\(3\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F313** Words in s. 52D(3) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 7\(4\)](#); [S.I. 2011/2896, art. 2\(i\)](#)

### *Designation for year under consideration*

## 52E Designation.

- (1) This section applies if the [<sup>F314</sup>Welsh Ministers designate] an authority under section 52D(2)(a) above as regards the year under consideration.
- (2) [<sup>F315</sup>They] shall notify the authority in writing of—
  - (a) the designation;
  - (b) the set of principles determined for the authority under section 52B above;
  - (c) the category in which the authority falls (if [<sup>F316</sup>they determine] categories under section 52B above);
  - (d) the amount which [<sup>F317</sup>they propose] should be the maximum for the amount calculated by the authority as its budget requirement for the year;
  - (e) the target amount for the year, that is, the maximum amount which [<sup>F318</sup>they propose] the authority could calculate as its budget requirement for the year without the amount calculated being excessive;
  - (f) the financial year as regards which [<sup>F319</sup>they expect] the amount calculated by the authority as its budget requirement for that year to be equal to or less than the target amount for that year (assuming one to be determined for that year).
- (3) A designation under section 52D(2)(a) above—

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- (a) is invalid unless subsection (2) above is complied with;
  - (b) shall be treated as made at the beginning of the day on which the authority receives a notification under that subsection.
- (4) If—
- (a) an authority has been designated under section 52D(2)(a) above, and
  - (b) after the designation is made the authority makes substitute calculations in relation to the year,
- the substitute calculations shall be invalid unless they are made in accordance with section 52I or 52J below (as the case may be).
- (5) Before the end of the period of 21 days beginning with the day it receives a notification under this section, an authority may inform the [<sup>F320</sup>Welsh Ministers] by notice in writing that—
- (a) for reasons stated in the notice, it believes the maximum amount stated under subsection (2)(d) above should be such as the authority states in its notice, or
  - (b) it accepts the maximum amount stated under subsection (2)(d) above.

#### Textual Amendments

- F314** Words in s. 52E(1) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 8\(2\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F315** Word in s. 52E(2) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 8\(3\)\(a\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F316** Words in s. 52E(2)(c) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 8\(3\)\(b\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F317** Words in s. 52E(2)(d) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 8\(3\)\(c\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F318** Words in s. 52E(2)(e) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 8\(3\)\(c\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F319** Words in s. 52E(2)(f) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 8\(3\)\(d\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F320** Words in s. 52E(5) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 8\(4\)](#); [S.I. 2011/2896, art. 2\(i\)](#)

#### 52F Challenge of maximum amount.

- (1) This section applies if an authority designated under section 52D(2)(a) above informs the [<sup>F321</sup>Welsh Ministers] by notice in writing under section 52E(5)(a) above.
- (2) After considering any information falling within subsection (3) below the [<sup>F322</sup>Welsh Ministers] shall either—
  - (a) proceed under subsection (4) below (in which case subsections (5) to (10) below shall also apply), or
  - (b) proceed under subsection (11) below.
- (3) Information falling within this subsection is—
  - (a) information which is supplied by the authority and is of a kind and provided in a form specified by the [<sup>F323</sup>Welsh Ministers] for the purposes of this section;
  - (b) any other information [<sup>F324</sup>they think] is relevant.
- (4) If [<sup>F325</sup>they proceed] under this subsection the [<sup>F326</sup>Welsh Ministers] —

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- (a) shall make an order stating the amount which the amount calculated by the authority as its budget requirement for the year is not to exceed;
  - (b) may alter the target amount for the year.
- (5) The following paragraphs apply for the purposes of subsection (4) above—
- (a) the amount stated under subsection (4)(a) above may not exceed the amount already calculated by the authority as its budget requirement for the year unless in the [<sup>F327</sup>Welsh Ministers'] opinion the authority failed to comply with section 32 or 43 above (as the case may be) in making the calculation;
  - (b) subject to paragraph (a) above, the amount stated under subsection (4)(a) above may be the same as, or greater or smaller than, that stated in the notice under section 52E(2)(d) above;
  - (c) the [<sup>F328</sup>Welsh Ministers] may alter the target amount for the year under subsection (4)(b) above only if the amount stated under subsection (4)(a) above is greater or smaller than that stated in the notice under section 52E(2)(d) above.

<sup>F329</sup>(6) .....

- (7) An order under this section—
- (a) shall not be made unless a draft of it has been laid before and approved by resolution of the [<sup>F330</sup>National Assembly for Wales];
  - (b) may relate to two or more authorities.
- (8) As soon as is reasonably practicable after an order under this section is made the [<sup>F331</sup>Welsh Ministers] shall serve on the authority (or each authority) a notice stating—
- (a) the amount stated in the case of the authority concerned in the order;
  - (b) the altered target amount for the year (if [<sup>F332</sup>they alter] it in the case of the authority concerned).
- (9) When [<sup>F333</sup>they serve] a notice under subsection (8) above on a precepting authority the [<sup>F334</sup>Welsh Ministers] shall also serve a copy of it on each billing authority to which the precepting authority has power to issue a precept.
- (10) In applying subsection (5)(a) above the [<sup>F335</sup>Welsh Ministers] shall ignore any calculation for which another has been substituted at the time of designation.
- (11) If the [<sup>F336</sup>Welsh Ministers proceed] under this subsection [<sup>F337</sup>they] shall—
- (a) cancel the designation of the authority under section 52D(2)(a) above as regards the year and notify the authority in writing of the cancellation, and
  - (b) nominate the authority under section 52D(2)(b) above;
- and in such a case the designation under section 52D(2)(a) above and the notification under section 52E above shall be treated as not having been made.

#### Textual Amendments

- F321** Words in s. 52F(1) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\)](#), [Sch. 6 para. 9\(2\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F322** Words in s. 52F(2) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\)](#), [Sch. 6 para. 9\(3\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F323** Words in s. 52F(3)(a) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\)](#), [Sch. 6 para. 9\(4\)\(a\)](#); [S.I. 2011/2896, art. 2\(i\)](#)

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- F324** Words in s. 52F(3)(b) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 6 para. 9(4)(b)**; S.I. 2011/2896, art. 2(i)
- F325** Words in s. 52F(4) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 6 para. 9(5)(a)**; S.I. 2011/2896, art. 2(i)
- F326** Words in s. 52F(4) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 6 para. 9(5)(b)**; S.I. 2011/2896, art. 2(i)
- F327** Words in s. 52F(5)(a) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 6 para. 9(6)(a)**; S.I. 2011/2896, art. 2(i)
- F328** Words in s. 52F(5)(c) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 6 para. 9(6)(b)**; S.I. 2011/2896, art. 2(i)
- F329** S. 52F(6) repealed (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 6 para. 9(7), **Sch. 25 Pt. 12**; S.I. 2011/2896, art. 2(i)
- F330** Words in s. 52F(7)(a) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 6 para. 9(8)**; S.I. 2011/2896, art. 2(i)
- F331** Words in s. 52F(8) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 6 para. 9(9)(a)**; S.I. 2011/2896, art. 2(i)
- F332** Words in s. 52F(8)(b) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 6 para. 9(9)(b)**; S.I. 2011/2896, art. 2(i)
- F333** Words in s. 52F(9) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 6 para. 9(10)(a)**; S.I. 2011/2896, art. 2(i)
- F334** Words in s. 52F(9) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 6 para. 9(10)(b)**; S.I. 2011/2896, art. 2(i)
- F335** Words in s. 52F(10) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 6 para. 9(11)**; S.I. 2011/2896, art. 2(i)
- F336** Words in s. 52F(11) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 6 para. 9(12)(a)**; S.I. 2011/2896, art. 2(i)
- F337** Word in s. 52F(11) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 6 para. 9(12)(b)**; S.I. 2011/2896, art. 2(i)

## 52G Acceptance of maximum amount.

- (1) This section applies if an authority designated under section 52D(2)(a) above informs the [<sup>F338</sup>Welsh Ministers] by notice in writing under section 52E(5)(b) above.
- (2) As soon as is reasonably practicable after [<sup>F339</sup>they receive] the notice the [<sup>F340</sup>Welsh Ministers] shall serve on the authority a notice stating the amount which the amount calculated by it as its budget requirement for the year is not to exceed; and the amount stated shall be that stated in the notice under section 52E(2)(d) above.
- (3) When [<sup>F341</sup>they serve] a notice under subsection (2) above on a precepting authority the [<sup>F342</sup>Welsh Ministers] shall also serve a copy of it on each billing authority to which the precepting authority has power to issue a precept.

### Textual Amendments

- F338** Words in s. 52G(1) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 6 para. 10(2)**; S.I. 2011/2896, art. 2(i)
- F339** Words in s. 52G(2) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 6 para. 10(3)(a)**; S.I. 2011/2896, art. 2(i)
- F340** Words in s. 52G(2) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 6 para. 10(3)(b)**; S.I. 2011/2896, art. 2(i)



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- F341** Words in s. 52G(3) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 10\(4\)\(a\)](#); S.I. 2011/2896, art. 2(i)
- F342** Words in s. 52G(3) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 10\(4\)\(b\)](#); S.I. 2011/2896, art. 2(i)

## **52H No challenge or acceptance.**

- (1) This section applies if the period mentioned in section 52E(5) above ends without an authority designated under section 52D(2)(a) above informing the [<sup>F343</sup>Welsh Ministers] by notice in writing under paragraph (a) or (b) of section 52E(5).
- (2) As soon as is reasonably practicable after the period ends the [<sup>F344</sup>Welsh Ministers] shall make an order stating the amount which the amount calculated by the authority as its budget requirement for the year is not to exceed; and the amount stated shall be that stated in the notice under section 52E(2)(d) above.
- (3) An order under this section—
  - (a) shall not be made unless a draft of it has been laid before and approved by resolution of the [<sup>F345</sup>National Assembly for Wales];
  - (b) may relate to two or more authorities.
- (4) As soon as is reasonably practicable after an order under this section is made the [<sup>F346</sup>Welsh Ministers] shall serve on the authority (or each authority) a notice stating the amount stated in the case of the authority concerned in the order.
- (5) When [<sup>F347</sup>they serve] a notice under subsection (4) above on a precepting authority the [<sup>F348</sup>Welsh Ministers] shall also serve a copy of it on each billing authority to which the precepting authority has power to issue a precept.

### **Textual Amendments**

- F343** Words in s. 52H(1) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 11\(2\)](#); S.I. 2011/2896, art. 2(i)
- F344** Words in s. 52H(2) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 11\(3\)](#); S.I. 2011/2896, art. 2(i)
- F345** Words in s. 52H(3)(a) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 11\(4\)](#); S.I. 2011/2896, art. 2(i)
- F346** Words in s. 52H(4) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 11\(5\)](#); S.I. 2011/2896, art. 2(i)
- F347** Words in s. 52H(5) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 11\(6\)\(a\)](#); S.I. 2011/2896, art. 2(i)
- F348** Words in s. 52H(5) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 11\(6\)\(b\)](#); S.I. 2011/2896, art. 2(i)

## **52I Duty of designated billing authority.**

- (1) If a billing authority receives a notice under section 52F(8), 52G(2) or 52H(4) above it shall make substitute calculations in relation to the year in accordance with sections 32 to 36 above, ignoring section 32(10) above for this purpose.
- (2) The substitute calculations shall be made so as to secure—

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- (a) that the amount calculated by the authority as its budget requirement for the year does not exceed that stated in the notice, and
  - (b) that any amount calculated under section 33(1) or 34(2) or (3) above as the basic amount of council tax applicable to any dwelling does not exceed that so calculated in the previous calculations.
- (3) Subsection (2)(b) above does not apply in a case where the amount stated in the notice exceeds that already calculated by the authority as its budget requirement for the year.
- (4) In making substitute calculations under section 33(1) or 34(3) above the authority must use any amount determined in the previous calculations for item P or T in section 33(1) or item TP in section 34(3).
- (5) For the purposes of subsection (4) above the authority may treat any amount determined in the previous calculations for item P in section 33(1) above as increased by the amount of any sum which—
- (a) it estimates will be payable for the year into its [<sup>F349</sup>council] fund in respect of additional grant, and
  - (b) was not taken into account by it in making those calculations.
- (6) References in this section to the amount stated in the notice are, in the case of a notice under section 52F(8) above, to the amount stated under section 52F(8)(a).

**Textual Amendments**  
**F349** Word in s. 52I(5)(a) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 12; S.I. 2011/2896, art. 2\(i\)](#)

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**Modifications etc. (not altering text)**  
**C160** S. 52I modified (24.12.2008) by [The Local Government \(Structural Changes\) \(Finance\) Regulations 2008 \(S.I. 2008/3022\), reg. 1\(2\), Sch. 2 para. 6](#)

**52J Duty of designated precepting authority.**

- (1) If a major precepting authority receives a notice under section 52F(8), 52G(2) or 52H(4) above it shall make substitute calculations in relation to the year in accordance with—
- <sup>F350</sup>(a) .....
  - (b) sections 43 to 48 above <sup>F351</sup>....
- (2) The substitute calculations shall be made so as to secure—
- (a) that the amount calculated by the authority as its budget requirement for the year does not exceed that stated in the notice, and
  - (b) that any amount calculated under section 44(1) or 45(2) or (3) above as the basic amount of council tax applicable to any dwelling does not exceed that so calculated in the previous calculations.
- <sup>F352</sup>(3) .....
- (4) Subsection (2)(b) above does not apply in a case where the amount stated in the notice exceeds that already calculated by the authority as its budget requirement for the year.

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- (5) In making substitute calculations under section 44(1) or 45(3) above the authority must use any amount determined in the previous calculations for item P or T in section 44(1) above or item TP in section 45(3) above.

<sup>F353</sup>(6) .....

- (7) For the purposes of subsection (5) above the authority may treat any amount determined in the previous calculations for item P in section 44(1) above as increased by the amount of any sum which—

- (a) it estimates will be payable to it for the year in respect of additional grant, and  
(b) was not taken into account by it in making those calculations.

<sup>F354</sup>(8) .....

<sup>F354</sup>(9) .....

<sup>F354</sup>(10) .....

- (11) References in this section to the amount stated in the notice are, in the case of a notice under section 52F(8) above, to the amount stated under section 52F(8)(a).

#### Textual Amendments

**F350** S. 52J(1)(a) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), Sch. 6 para. 13(2)(a), [Sch. 25 Pt. 12](#); S.I. 2011/2896, art. 2(i)

**F351** Words in s. 52J(1)(b) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), Sch. 6 para. 13(2)(b), [Sch. 25 Pt. 12](#); S.I. 2011/2896, art. 2(i)

**F352** S. 52J(3) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), Sch. 6 para. 13(3), [Sch. 25 Pt. 12](#); S.I. 2011/2896, art. 2(i)

**F353** S. 52J(6) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), Sch. 6 para. 13(4), [Sch. 25 Pt. 12](#); S.I. 2011/2896, art. 2(i)

**F354** Ss. 52J(8)-(10) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), Sch. 6 para. 13(5), [Sch. 25 Pt. 12](#); S.I. 2011/2896, art. 2(i)

#### 52K Failure to substitute.

- (1) This section applies if an authority which has received a notice under section 52F(8), 52G(2) or 52H(4) above fails to comply with section 52I or 52J above (as the case may be) before the end of—

<sup>F355</sup>(a) .....

- (b) the period of 21 days beginning with the day on which the authority receives the notice <sup>F356</sup>....

[<sup>F357</sup>(2) In the case of a billing authority, the Welsh Ministers may direct the authority to comply with section 52I.

(2A) A direction under this section is enforceable, on the application of the Welsh Ministers, by a mandatory order.]

- (3) In the case of a major precepting authority, any authority to which it has power to issue a precept shall have no power during the period of restriction to pay anything in respect of a precept issued by it for the year.

- (4) For the purposes of this section the period of restriction is the period which—

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- (a) begins at the end of the period mentioned in subsection (1) above, and
- (b) ends at the time (if any) when the authority complies with section <sup>F358</sup> ... 52J above.

#### Textual Amendments

**F355** S. 52K(1)(a) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 6 para. 14\(2\)\(a\)](#), [Sch. 25 Pt. 12](#); [S.I. 2011/2896](#), art. 2(i)

**F356** Words in s. 52K(1)(b) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 6 para. 14\(2\)\(b\)](#), [Sch. 25 Pt. 12](#); [S.I. 2011/2896](#), art. 2(i)

**F357** S. 52K(2)(2A) substituted for s. 52K(2) (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 6 para. 14\(3\)](#); [S.I. 2011/2896](#), art. 2(i)

**F358** Words in s. 52K(4)(b) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 6 para. 14\(4\)](#), [Sch. 25 Pt. 12](#); [S.I. 2011/2896](#), art. 2(i)

### *Nomination*

#### **52L Nomination.**

- (1) This section applies if the [<sup>F359</sup>Welsh Ministers nominate] an authority under section 52D(2)(b) above.
- (2) [<sup>F360</sup>They] shall notify the authority in writing of—
  - (a) the nomination;
  - (b) the set of principles determined for the authority under section 52B above;
  - (c) the category in which the authority falls (if [<sup>F361</sup>they determine] categories under section 52B above);
  - (d) the amount which [<sup>F362</sup>they] would have proposed as the target amount for the year under consideration if [<sup>F362</sup>they] had designated the authority as regards that year under section 52D(2)(a) above.
- (3) A nomination under section 52D(2)(b) above —
  - (a) is invalid unless subsection (2) above is complied with;
  - (b) shall be treated as made at the beginning of the day on which the authority receives a notification under that subsection.
- (4) After nominating all the authorities [<sup>F363</sup>they intend] to nominate the [<sup>F364</sup>Welsh Ministers] —
  - (a) shall decide, in the case of each authority nominated, whether to proceed under section 52M or under section 52N below in relation to it;
  - (b) may decide to proceed under different sections in relation to different authorities.

#### Textual Amendments

**F359** Words in s. 52L(1) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 6 para. 15\(2\)](#); [S.I. 2011/2896](#), art. 2(i)

**F360** Word in s. 52L(2) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 6 para. 15\(3\)\(a\)](#); [S.I. 2011/2896](#), art. 2(i)

*Status: This version of this Act contains provisions that are prospective.*

*Changes to legislation: Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- F361** Words in s. 52L(2)(c) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 15\(3\)\(b\)](#); S.I. 2011/2896, art. 2(i)
- F362** Word in s. 52L(2)(d) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 15\(3\)\(c\)](#); S.I. 2011/2896, art. 2(i)
- F363** Words in s. 52L(4) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 15\(4\)\(a\)](#); S.I. 2011/2896, art. 2(i)
- F364** Words in s. 52L(4) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 15\(4\)\(b\)](#); S.I. 2011/2896, art. 2(i)

## 52M Designation after nomination.

- (1) This section applies if the [<sup>F365</sup>Welsh Ministers] —
- [<sup>F366</sup>nominate] an authority under section 52D(2)(b) above, and
  - [<sup>F367</sup>decide] to proceed under this section in relation to the authority.
- (2) [<sup>F368</sup>They] shall—
- designate the authority as regards the financial year immediately following the year under consideration;
  - determine an amount which [<sup>F369</sup>they propose] should be the maximum for the amount calculated by the authority as its budget requirement for the year as regards which the designation is made;
  - determine the target amount for the year as regards which the designation is made, that is, the maximum amount which [<sup>F370</sup>they propose] the authority could calculate as its budget requirement for the year without the amount calculated being excessive.
- (3) In making the determinations under subsection (2) above [<sup>F371</sup>they] shall take into account—
- the amount which [<sup>F372</sup>they] would have proposed as the target amount for the year under consideration if [<sup>F372</sup>they] had designated the authority as regards that year under section 52D(2)(a) above, and
  - any information [<sup>F373</sup>they think] is relevant.
- (4) [<sup>F374</sup>They] shall notify the authority in writing of—
- the designation;
  - the amount determined under subsection (2)(b) above;
  - the target amount determined under subsection (2)(c) above;
  - any information taken into account under subsection (3)(b) above;
  - the financial year as regards which [<sup>F375</sup>they expect] the amount calculated by the authority as its budget requirement for that year to be equal to or less than the target amount for that year (assuming one to be determined for that year);
  - the period within which the authority may inform the [<sup>F376</sup>Welsh Ministers] that it challenges or accepts the amount stated under paragraph (b) above.
- (5) A designation under this section—
- is invalid unless subsection (4) above is complied with;
  - shall be treated as made at the beginning of the day on which the authority receives a notification under that subsection.

*Status: This version of this Act contains provisions that are prospective.*

*Changes to legislation: Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- (6) If an authority has been designated under this section as regards a financial year the [F377 Welsh Ministers] may not designate it under section 52D(2)(a) above as regards that year.
- (7) If—
- (a) an authority has been designated under this section as regards a financial year, and
  - (b) after the designation is made the authority makes calculations or substitute calculations in relation to the year,
- the calculations (or substitute calculations) shall be invalid unless they are made in accordance with section 52T or 52U below (as the case may be).
- (8) Before the end of the period notified under subsection (4)(f) above an authority may inform the [F378 Welsh Ministers] by notice in writing that—
- (a) for reasons stated in the notice, it believes the maximum amount stated under subsection (4)(b) above should be such as the authority states in its notice, or
  - (b) it accepts the maximum amount stated under subsection (4)(b) above.
- (9) The period notified under subsection (4)(f) above must be a period of at least 21 days beginning with the day the authority receives the notification under subsection (4) above.

#### Textual Amendments

- F365** Words in s. 52M(1) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 16\(2\)\(a\)](#); S.I. 2011/2896, art. 2(i)
- F366** Word in s. 52M(1)(a) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 16\(2\)\(b\)](#); S.I. 2011/2896, art. 2(i)
- F367** Word in s. 52M(1)(b) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 16\(2\)\(c\)](#); S.I. 2011/2896, art. 2(i)
- F368** Word in s. 52M(2) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 16\(3\)\(a\)](#); S.I. 2011/2896, art. 2(i)
- F369** Words in s. 52M(2)(b) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 16\(3\)\(b\)](#); S.I. 2011/2896, art. 2(i)
- F370** Words in s. 52M(2)(c) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 16\(3\)\(c\)](#); S.I. 2011/2896, art. 2(i)
- F371** Word in s. 52M(3) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 16\(4\)\(a\)](#); S.I. 2011/2896, art. 2(i)
- F372** Word in s. 52M(3)(a) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 16\(4\)\(b\)](#); S.I. 2011/2896, art. 2(i)
- F373** Words in s. 52M(3)(b) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 16\(4\)\(c\)](#); S.I. 2011/2896, art. 2(i)
- F374** Word in s. 52M(4) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 16\(5\)\(a\)](#); S.I. 2011/2896, art. 2(i)
- F375** Words in s. 52M(4)(e) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 16\(5\)\(b\)](#); S.I. 2011/2896, art. 2(i)
- F376** Words in s. 52M(4)(f) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 16\(5\)\(c\)](#); S.I. 2011/2896, art. 2(i)
- F377** Words in s. 52M(6) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 16\(6\)](#); S.I. 2011/2896, art. 2(i)

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**F378** Words in s. 52M(8) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 16\(7\)](#); S.I. 2011/2896, art. 2(i)

## **52N No designation after nomination.**

- (1) This section applies if the [<sup>F379</sup>Welsh Ministers] —
  - (a) [<sup>F380</sup>nominate] an authority under section 52D(2)(b) above, and
  - (b) [<sup>F381</sup>decide] to proceed under this section in relation to the authority.
- (2) [<sup>F382</sup>They] shall determine an amount which [<sup>F383</sup>they propose] should be the notional amount calculated by the authority as its budget requirement for the year under consideration.
- (3) In making the determination [<sup>F384</sup>they] shall take into account—
  - (a) the amount which [<sup>F385</sup>they] would have proposed as the maximum for the amount calculated by the authority as its budget requirement for the year under consideration if [<sup>F385</sup>they] had designated it as regards that year under section 52D(2)(a) above, and
  - (b) any information [<sup>F386</sup>they think] is relevant.
- (4) [<sup>F387</sup>They] shall notify the authority in writing of—
  - (a) the amount determined under subsection (2) above;
  - (b) the amount mentioned in subsection (3)(a) above;
  - (c) any information taken into account under subsection (3)(b) above.
- (5) Before the end of the period of 21 days beginning with the day it receives a notification under subsection (4) above an authority may inform the [<sup>F388</sup>Welsh Ministers] by notice in writing that, for reasons stated in the notice, it believes the notional amount stated under subsection (4)(a) above should be such as the authority states in its notice.
- (6) After the end of the period mentioned in subsection (5) above the [<sup>F389</sup>Welsh Ministers] —
  - (a) shall, if [<sup>F390</sup>they receive] a notice under subsection (5) above, reconsider [<sup>F391</sup>their] determination under subsection (2) above (taking the notice into account);
  - (b) shall notify the authority in writing of the amount which is to be the notional amount calculated by the authority as its budget requirement for the year under consideration.
- (7) A notification under subsection (6) above shall be treated as made at the beginning of the day on which the authority receives it.
- (8) In applying this Chapter at any time after a notification is made under subsection (6) above of the amount which is to be the notional amount calculated by the authority as its budget requirement for a financial year, the amount calculated by the authority as its budget requirement for that year shall be taken to be the notional amount notified.

### **Textual Amendments**

**F379** Words in s. 52N(1) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 17\(2\)\(a\)](#); S.I. 2011/2896, art. 2(i)

**F380** Word in s. 52N(1)(a) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 17\(2\)\(b\)](#); S.I. 2011/2896, art. 2(i)

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- F381** Word in s. 52N(1)(b) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 6 para. 17(2)(c)**; S.I. 2011/2896, art. 2(i)
- F382** Word in s. 52N(2) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 6 para. 17(3)(a)**; S.I. 2011/2896, art. 2(i)
- F383** Words in s. 52N(2) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 6 para. 17(3)(b)**; S.I. 2011/2896, art. 2(i)
- F384** Word in s. 52N(3) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 6 para. 17(4)(a)**; S.I. 2011/2896, art. 2(i)
- F385** Word in s. 52N(3)(a) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 6 para. 17(4)(b)**; S.I. 2011/2896, art. 2(i)
- F386** Words in s. 52N(3)(b) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 6 para. 17(4)(c)**; S.I. 2011/2896, art. 2(i)
- F387** Word in s. 52N(4) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 6 para. 17(5)**; S.I. 2011/2896, art. 2(i)
- F388** Words in s. 52N(5) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 6 para. 17(6)**; S.I. 2011/2896, art. 2(i)
- F389** Words in s. 52N(6) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 6 para. 17(7)(a)**; S.I. 2011/2896, art. 2(i)
- F390** Words in s. 52N(6)(a) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 6 para. 17(7)(b)(i)**; S.I. 2011/2896, art. 2(i)
- F391** Word in s. 52N(6)(a) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 6 para. 17(7)(b)(ii)**; S.I. 2011/2896, art. 2(i)

### *Designation after previous designation*

#### **52P Designation after previous designation.**

- (1) This section applies if—
- (a) the [<sup>F392</sup>Welsh Ministers designate] an authority as regards a year under section 52D(2)(a) above or section 52M above or this section, and
  - (b) the amount calculated by the authority as its budget requirement for the year exceeds the target amount for the year.
- (2) [<sup>F393</sup>They] may designate the authority as regards the financial year immediately following the year mentioned in subsection (1) above, and if [<sup>F394</sup>they do] so [<sup>F395</sup>they] shall—
- (a) determine an amount which [<sup>F396</sup>they propose] should be the maximum for the amount calculated by the authority as its budget requirement for the year as regards which the designation is made;
  - (b) determine the target amount for the year as regards which the designation is made, that is, the maximum amount which [<sup>F397</sup>they propose] the authority could calculate as its budget requirement for the year without the amount calculated being excessive.
- (3) In making the determinations under subsection (2) above [<sup>F398</sup>they] shall take into account—
- (a) the amount calculated by the authority as its budget requirement for the year mentioned in subsection (1) above,
  - (b) the target amount for that year, and
  - (c) any information [<sup>F399</sup>they think] is relevant.



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- (4) [<sup>F400</sup>They] shall notify the authority in writing of—
- (a) the designation;
  - (b) the amount determined under subsection (2)(a) above;
  - (c) the target amount determined under subsection (2)(b) above;
  - (d) any information taken into account under subsection (3)(c) above;
  - (e) the financial year as regards which [<sup>F401</sup>they expect] the amount calculated by the authority as its budget requirement for that year to be equal to or less than the target amount for that year (assuming one to be determined for that year);
  - (f) the period within which the authority may inform the [<sup>F402</sup>Welsh Ministers] that it challenges or accepts the amount stated under paragraph (b) above.
- (5) A designation under this section—
- (a) is invalid unless subsection (4) above is complied with;
  - (b) shall be treated as made at the beginning of the day on which the authority receives a notification under that subsection.
- (6) If an authority has been designated under this section as regards a financial year the [<sup>F403</sup>Welsh Ministers] may not designate it under section 52D(2)(a) above as regards that year.
- (7) If—
- (a) an authority has been designated under this section as regards a financial year, and
  - (b) after the designation is made the authority makes calculations or substitute calculations in relation to the year,
- the calculations (or substitute calculations) shall be invalid unless they are made in accordance with section 52T or 52U below (as the case may be).
- (8) Before the end of the period notified under subsection (4)(f) above an authority may inform the [<sup>F404</sup>Welsh Ministers] by notice in writing that—
- (a) for reasons stated in the notice, it believes the maximum amount stated under subsection (4)(b) above should be such as the authority states in its notice, or
  - (b) it accepts the maximum amount stated under subsection (4)(b) above.
- (9) The period notified under subsection (4)(f) above must be a period of at least 21 days beginning with the day the authority receives the notification under subsection (4) above.
- (10) In applying subsections (1)(b) and (3)(a) above the [<sup>F405</sup>Welsh Ministers] shall ignore any calculation for which another has been substituted at the time designation is proposed.
- (11) References in this section to the target amount for the year mentioned in subsection (1) above are to the amount stated (or last stated) as the target amount for the year under section 52E or 52F, or under section 52M or 52Q, or under this section or section 52Q, as the case may be.

#### Textual Amendments

**F392** Words in s. 52P(1)(a) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 18\(2\)](#); S.I. 2011/2896, art. 2(i)

*Status: This version of this Act contains provisions that are prospective.*

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- F393** Word in s. 52P(2) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 18\(3\)\(a\)\(i\)](#); S.I. 2011/2896, art. 2(i)
- F394** Words in s. 52P(2) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 18\(3\)\(a\)\(ii\)](#); S.I. 2011/2896, art. 2(i)
- F395** Word in s. 52P(2) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 18\(3\)\(a\)\(iii\)](#); S.I. 2011/2896, art. 2(i)
- F396** Words in s. 52P(2)(a) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 18\(3\)\(b\)](#); S.I. 2011/2896, art. 2(i)
- F397** Words in s. 52P(2)(b) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 18\(3\)\(c\)](#); S.I. 2011/2896, art. 2(i)
- F398** Word in s. 52P(3) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 18\(4\)\(a\)](#); S.I. 2011/2896, art. 2(i)
- F399** Words in s. 52P(3)(c) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 18\(4\)\(b\)](#); S.I. 2011/2896, art. 2(i)
- F400** Word in s. 52P(4) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 18\(5\)\(a\)](#); S.I. 2011/2896, art. 2(i)
- F401** Words in s. 52P(4)(e) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 18\(5\)\(b\)](#); S.I. 2011/2896, art. 2(i)
- F402** Words in s. 52P(4)(f) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 18\(5\)\(c\)](#); S.I. 2011/2896, art. 2(i)
- F403** Words in s. 52P(6) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 18\(6\)](#); S.I. 2011/2896, art. 2(i)
- F404** Words in s. 52P(8) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 18\(7\)](#); S.I. 2011/2896, art. 2(i)
- F405** Words in s. 52P(10) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 18\(8\)](#); S.I. 2011/2896, art. 2(i)

*Position after designation under section 52M or 52P*

**52Q Challenge of maximum amount.**

- (1) This section applies if—
  - (a) an authority designated under section 52M above informs the [<sup>F406</sup>Welsh Ministers] by notice in writing under subsection (8)(a) of that section, or
  - (b) an authority designated under section 52P above informs the [<sup>F407</sup>Welsh Ministers] by notice in writing under subsection (8)(a) of that section.
- (2) After considering any information falling within subsection (3) below the [<sup>F408</sup>Welsh Ministers]—
  - (a) shall make an order stating the amount which the amount calculated by the authority as its budget requirement for the year is not to exceed;
  - (b) may alter the target amount for the year.
- (3) Information falling within this subsection is—
  - (a) information which is supplied by the authority and is of a kind and provided in a form specified by the [<sup>F409</sup>Welsh Ministers] for the purposes of this section;
  - (b) any other information [<sup>F410</sup>they think] is relevant.
- (4) The following paragraphs apply for the purposes of subsection (2) above—
  - (a) if the authority has already calculated an amount as its budget requirement for the year, the amount stated under subsection (2)(a) above may not exceed

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the amount already calculated unless in the [<sup>F411</sup>Welsh Ministers'] opinion the authority failed to comply with section 32 or 43 above (as the case may be) in making the calculation;

(b) subject to paragraph (a) above, the amount stated under subsection (2)(a) above may be the same as, or greater or smaller than, that stated in the notice under section 52M(4)(b) or 52P(4)(b) above (as the case may be);

(c) the [<sup>F412</sup>Welsh Ministers] may alter the target amount for the year under subsection (2)(b) above only if the amount stated under subsection (2)(a) above is greater or smaller than that stated in the notice under section 52M(4) (b) or 52P(4)(b) above (as the case may be).

<sup>F413</sup>(5) .....

(6) An order under this section—

(a) shall not be made unless a draft of it has been laid before and approved by resolution of the [<sup>F414</sup>National Assembly for Wales];

(b) may relate to two or more authorities.

(7) As soon as is reasonably practicable after an order under this section is made the [<sup>F415</sup>Welsh Ministers] shall serve on the authority (or each authority) a notice stating—

(a) the amount stated in the case of the authority concerned in the order;

(b) the altered target amount for the year (if [<sup>F416</sup>they alter] it in the case of the authority concerned).

(8) When [<sup>F417</sup>they serve] a notice under subsection (7) above on a precepting authority the [<sup>F418</sup>Welsh Ministers] shall also serve a copy of it on each billing authority to which the precepting authority has power to issue a precept.

(9) In applying subsection (4)(a) above the [<sup>F419</sup>Welsh Ministers] shall ignore any calculation for which another has been substituted at the time of designation.

#### Textual Amendments

**F406** Words in s. 52Q(1)(a) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 19\(2\)](#); S.I. 2011/2896, art. 2(i)

**F407** Words in s. 52Q(1)(b) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 19\(2\)](#); S.I. 2011/2896, art. 2(i)

**F408** Words in s. 52Q(2) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 19\(3\)](#); S.I. 2011/2896, art. 2(i)

**F409** Words in s. 52Q(3)(a) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 19\(4\)\(a\)](#); S.I. 2011/2896, art. 2(i)

**F410** Words in s. 52Q(3)(b) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 19\(4\)\(b\)](#); S.I. 2011/2896, art. 2(i)

**F411** Words in s. 52Q(4)(a) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 19\(5\)\(a\)](#); S.I. 2011/2896, art. 2(i)

**F412** Words in s. 52Q(4)(c) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 19\(5\)\(b\)](#); S.I. 2011/2896, art. 2(i)

**F413** S. 52Q(5) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 19\(6\), Sch. 25 Pt. 12](#); S.I. 2011/2896, art. 2(i)

**F414** Words in s. 52Q(6) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 19\(7\)](#); S.I. 2011/2896, art. 2(i)

**F415** Words in s. 52Q(7) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 19\(8\)\(a\)](#); S.I. 2011/2896, art. 2(i)

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- F416** Words in s. 52Q(7)(b) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 6 para. 19(8)(b)**; S.I. 2011/2896, art. 2(i)
- F417** Words in s. 52Q(8) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 6 para. 19(9)(a)**; S.I. 2011/2896, art. 2(i)
- F418** Words in s. 52Q(8) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 6 para. 19(9)(b)**; S.I. 2011/2896, art. 2(i)
- F419** Words in s. 52Q(9) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 6 para. 19(10)**; S.I. 2011/2896, art. 2(i)

## 52R Acceptance of maximum amount.

- (1) This section applies if—
- (a) an authority designated under section 52M above informs the [<sup>F420</sup>Welsh Ministers] by notice in writing under subsection (8)(b) of that section, or
  - (b) an authority designated under section 52P above informs the [<sup>F421</sup>Welsh Ministers] by notice in writing under subsection (8)(b) of that section.
- (2) As soon as is reasonably practicable after [<sup>F422</sup>they receive] the notice the [<sup>F423</sup>Welsh Ministers] shall serve on the authority a notice stating the amount which the amount calculated by it as its budget requirement for the year is not to exceed; and the amount stated shall be that stated in the notice under section 52M(4)(b) or 52P(4)(b) above (as the case may be).
- (3) When [<sup>F424</sup>they serve] a notice under subsection (2) above on a precepting authority the [<sup>F425</sup>Welsh Ministers] shall also serve a copy of it on each billing authority to which the precepting authority has power to issue a precept.

### Textual Amendments

- F420** Words in s. 52R(1)(a) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 6 para. 20(2)**; S.I. 2011/2896, art. 2(i)
- F421** Words in s. 52R(1)(b) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 6 para. 20(2)**; S.I. 2011/2896, art. 2(i)
- F422** Words in s. 52R(2) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 6 para. 20(3)(a)**; S.I. 2011/2896, art. 2(i)
- F423** Words in s. 52R(2) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 6 para. 20(3)(b)**; S.I. 2011/2896, art. 2(i)
- F424** Words in s. 52R(3) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 6 para. 20(4)(a)**; S.I. 2011/2896, art. 2(i)
- F425** Words in s. 52R(3) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 6 para. 20(4)(b)**; S.I. 2011/2896, art. 2(i)

## 52S No challenge or acceptance.

- (1) This section applies if—
- (a) the period mentioned in section 52M(8) above ends without an authority designated under section 52M above informing the [<sup>F426</sup>Welsh Ministers] by notice in writing under paragraph (a) or (b) of section 52M(8), or
  - (b) the period mentioned in section 52P(8) above ends without an authority designated under section 52P above informing the [<sup>F427</sup>Welsh Ministers] by notice in writing under paragraph (a) or (b) of section 52P(8).

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- (2) As soon as is reasonably practicable after the period ends the [<sup>F428</sup>Welsh Ministers] shall make an order stating the amount which the amount calculated by the authority as its budget requirement for the year is not to exceed; and the amount stated shall be that stated in the notice under section 52M(4)(b) or 52P(4)(b) above (as the case may be).
- (3) An order under this section—
  - (a) shall not be made unless a draft of it has been laid before and approved by resolution of the [<sup>F429</sup>National Assembly for Wales] ;
  - (b) may relate to two or more authorities.
- (4) As soon as is reasonably practicable after an order under this section is made the [<sup>F430</sup>Welsh Ministers] shall serve on the authority (or each authority) a notice stating the amount stated in the case of the authority concerned in the order.
- (5) When [<sup>F431</sup>they serve] a notice under subsection (4) above on a precepting authority the [<sup>F432</sup>Welsh Ministers] shall also serve a copy of it on each billing authority to which the precepting authority has power to issue a precept.

#### Textual Amendments

- F426** Words in s. 52S(1)(a) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 21\(2\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F427** Words in s. 52S(1)(b) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 21\(2\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F428** Words in s. 52S(2) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 21\(3\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F429** Words in s. 52S(3) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 21\(4\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F430** Words in s. 52S(4) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 21\(5\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F431** Words in s. 52S(5) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 21\(6\)\(a\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F432** Words in s. 52S(5) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 21\(6\)\(b\)](#); [S.I. 2011/2896, art. 2\(i\)](#)

#### 52T Duty of designated billing authority.

- (1) This section applies if a billing authority receives a notice under section 52Q(7), 52R(2) or 52S(4) above.
- (2) If it has not made calculations in relation to the year in accordance with sections 32 to 36 above, in making such calculations it shall secure that the amount calculated by it as its budget requirement for the year does not exceed that stated in the notice.
- (3) If it—
  - (a) has made calculations in relation to the year in accordance with sections 32 to 36 above, or
  - (b) has made substitute calculations in relation to the year in accordance with section 37 above,it shall make substitute calculations in relation to the year in accordance with sections 32 to 36 above, ignoring section 32(10) above for this purpose.

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- (4) The substitute calculations shall be made so as to secure—
  - (a) that the amount calculated by the authority as its budget requirement for the year does not exceed that stated in the notice, and
  - (b) that any amount calculated under section 33(1) or 34(2) or (3) above as the basic amount of council tax applicable to any dwelling does not exceed that so calculated in the previous calculations.
- (5) Subsection (4)(b) above does not apply in a case where the amount stated in the notice exceeds that already calculated by the authority as its budget requirement for the year.
- (6) In making substitute calculations under section 33(1) or 34(3) above the authority must use any amount determined in the previous calculations for item P or T in section 33(1) or item TP in section 34(3).
- (7) For the purposes of subsection (6) above the authority may treat any amount determined in the previous calculations for item P in section 33(1) above as increased by the amount of any sum which—
  - (a) it estimates will be payable for the year into its [<sup>F433</sup>council] fund in respect of additional grant, and
  - (b) was not taken into account by it in making those calculations.
- (8) References in this section to the amount stated in the notice are, in the case of a notice under section 52Q(7) above, to the amount stated under section 52Q(7)(a).

**Textual Amendments**  
**F433** Word in s. 52T(7)(a) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 22;](#)  
[S.I. 2011/2896, art. 2\(i\)](#)

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**Modifications etc. (not altering text)**  
**C161** S. 52T modified (24.12.2008) by [The Local Government \(Structural Changes\) \(Finance\) Regulations 2008 \(S.I. 2008/3022\), reg. 1\(2\), Sch. 2 para. 7](#)

**52U Duty of designated precepting authority.**

- (1) This section applies if a major precepting authority receives a notice under section 52Q(7), 52R(2) or 52S(4) above.
- (2) If it has not made calculations in relation to the year in accordance with—
  - <sup>F434</sup>(a) .....
  - (b) sections 43 to 48 above <sup>F435</sup> ...,
 in making such calculations it shall secure that the amount calculated by it as its budget requirement for the year does not exceed that stated in the notice.
- <sup>F436</sup>(3) .....
- (4) Where the authority <sup>F437</sup> ... has made—
  - (a) calculations in accordance with sections 43 to 48 above, or
  - (b) substitute calculations in accordance with section 49 above,
 in relation to the year, it shall make substitute calculations in relation to the year in accordance with sections 43 to 48.

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(5) The substitute calculations required by subsection <sup>F438</sup>... (4) shall be made so as to secure—

- (a) that the amount calculated by the authority as its budget requirement for the year does not exceed that stated in the notice, and
- (b) that any amount calculated under section 44(1) or 45(2) or (3) above as the basic amount of council tax applicable to any dwelling does not exceed that so calculated in the previous calculations.

<sup>F439</sup>(6) .....

(7) Subsection (5)(b) above does not apply in a case where the amount stated in the notice exceeds that already calculated by the authority as its budget requirement for the year.

(8) In making substitute calculations under section 44(1) or 45(3) above the authority must use any amount determined in the previous calculations for item P or T in section 44(1) above or item TP in section 45(3) above.

<sup>F440</sup>(9) .....

(10) For the purposes of subsection (8) above the authority may treat any amount determined in the previous calculations for item P in section 44(1) above as increased by the amount of any sum which—

- (a) it estimates will be payable to it for the year in respect of additional grant, and
- (b) was not taken into account by it in making those calculations.

<sup>F441</sup>(11) .....

<sup>F441</sup>(12) .....

<sup>F441</sup>(13) .....

(14) References in this section to the amount stated in the notice are, in the case of a notice under section 52Q(7) above, to the amount stated under section 52Q(7)(a).

#### Textual Amendments

- F434** S. 52U(2)(a) repealed (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 6 para. 23(2)(a), **Sch. 25 Pt. 12**; S.I. 2011/2896, art. 2(i)
- F435** Words in s. 52U(2)(b) repealed (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 6 para. 23(2)(b), **Sch. 25 Pt. 12**; S.I. 2011/2896, art. 2(i)
- F436** S. 52U(3) repealed (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 6 para. 23(3), **Sch. 25 Pt. 12**; S.I. 2011/2896, art. 2(i)
- F437** Words in s. 52U(4) repealed (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 6 para. 23(4), **Sch. 25 Pt. 12**; S.I. 2011/2896, art. 2(i)
- F438** Words in s. 52U(5) repealed (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 6 para. 23(5), **Sch. 25 Pt. 12**; S.I. 2011/2896, art. 2(i)
- F439** S. 52U(6) repealed (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 6 para. 23(6), **Sch. 25 Pt. 12**; S.I. 2011/2896, art. 2(i)
- F440** S. 52U(9) repealed (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 6 para. 23(7), **Sch. 25 Pt. 12**; S.I. 2011/2896, art. 2(i)
- F441** Ss. 52U(11)-(13) repealed (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 6 para. 23(8), **Sch. 25 Pt. 12**; S.I. 2011/2896, art. 2(i)

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**52V Failure to make or substitute calculations.**

- (1) This section applies if an authority which has received a notice under section 52Q(7), 52R(2) or 52S(4) above fails before the relevant date to make calculations or substitute calculations which comply with section 52T or 52U above (as the case may be).
- (2) The relevant date is the following date falling in the financial year immediately preceding that as regards which the authority is designated—
  - (a) 11th March, in the case of a billing authority;
  - (b) 1st March, in the case of a major precepting authority.
- [<sup>F442</sup>(3) In the case of a billing authority, the Welsh Ministers may direct the authority to comply with section 52T.
- (3A) A direction under this section is enforceable, on the application of the Welsh Ministers, by a mandatory order.]
- (4) In the case of a major precepting authority, any authority to which it has power to issue a precept shall have no power during the period of restriction to pay anything in respect of a precept issued by it for the financial year as regards which the designation concerned was made.
- (5) For the purposes of this section the period of restriction is the period which—
  - (a) begins with the relevant date, and
  - (b) ends at the time (if any) when the authority makes calculations or substitute calculations which comply with section <sup>F443</sup>... 52U above.

**Textual Amendments**

**F442** S. 52V(3)(3A) substituted for s. 52V(3) (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 24\(2\)](#); S.I. 2011/2896, art. 2(i)

**F443** Words in s. 52V(5)(b) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 24\(3\), Sch. 25 Pt. 12](#); S.I. 2011/2896, art. 2(i)

*Supplemental*

**52W Meaning of budget requirement.**

- (1) Any reference in this Chapter to the amount calculated (or already calculated) by a major precepting authority <sup>F444</sup>... as its budget requirement for a financial year is a reference to the amount calculated by it in relation to the year under section 43(4) above.
- <sup>F445</sup>(2) .....
- (3) Any reference in this Chapter to the amount calculated (or already calculated) by a billing authority as its budget requirement for a financial year is a reference to the amount calculated by it in relation to the year under section 32(4) above; but this is subject to section 52X below.



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### Textual Amendments

- F444** Words in s. 52W(1) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), Sch. 6 para. 25(2), [Sch. 25 Pt. 12](#); S.I. 2011/2896, art. 2(i)
- F445** S. 52W(2) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), Sch. 6 para. 25(3), [Sch. 25 Pt. 12](#); S.I. 2011/2896, art. 2(i)

## 52X Calculations to be net of precepts.

- (1) The amount referred to in section 52W(3) above shall be taken to be the amount calculated as there mentioned less the aggregate amount for the year of any precepts which were (or could be) taken into account by the authority in making the calculation under section 32(2) above and which were (or could be)—
  - (a) issued to it by local precepting authorities, or
  - (b) anticipated by it in pursuance of regulations under section 41 above.
- (2) Subsection (3) below applies where this Chapter refers to any of the following—
  - (a) the amount which the [<sup>F446</sup>Welsh Ministers propose] should be the maximum for the amount calculated by a billing authority as its budget requirement for a financial year;
  - (b) the maximum amount which [<sup>F447</sup>they propose] a billing authority could calculate as its budget requirement for a financial year without the amount calculated being excessive;
  - (c) the amount which the amount calculated by a billing authority as its budget requirement for a financial year is not to exceed;
  - (d) an amount which [<sup>F448</sup>they propose] should be, or an amount which is to be, the notional amount calculated by a billing authority as its budget requirement for a financial year;
  - (e) the financial year as regards which [<sup>F449</sup>they expect] the amount calculated by a billing authority as its budget requirement for that year to be equal to or less than the target amount for that year.
- (3) In such a case—
  - (a) a reference to the amount calculated is to the amount calculated without taking account of any precept which could be issued to the authority by a local precepting authority;
  - (b) a reference to the amount which an authority could calculate is to the amount which it could calculate without taking account of any such precept;
  - (c) a reference to the target amount is to the target amount calculated without taking account of any such precept.
- (4) Subsection (1) above shall have effect subject to subsections (2) and (3) above.
- (5) Subsection (1) above shall not apply for the purpose of construing section 52Y(1) below.
- (6) The [<sup>F450</sup>Welsh Ministers] may by order provide that any of the provisions of subsections (1) to (3) above shall not apply for such purposes as are specified in the order.
- (7) A statutory instrument containing such an order shall be subject to annulment in pursuance of a resolution of the [<sup>F451</sup>National Assembly for Wales] .

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### Textual Amendments

- F446** Words in s. 52X(2)(a) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 6 para. 26(2)(a)**; S.I. 2011/2896, art. 2(i)
- F447** Words in s. 52X(2)(b) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 6 para. 26(2)(b)**; S.I. 2011/2896, art. 2(i)
- F448** Words in s. 52X(2)(d) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 6 para. 26(2)(c)**; S.I. 2011/2896, art. 2(i)
- F449** Words in s. 52X(2)(e) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 6 para. 26(2)(d)**; S.I. 2011/2896, art. 2(i)
- F450** Words in s. 52X(6) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 6 para. 26(3)**; S.I. 2011/2896, art. 2(i)
- F451** Words in s. 52X(7) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 6 para. 26(4)**; S.I. 2011/2896, art. 2(i)

### Modifications etc. (not altering text)

- C162** S. 52X(1) modified (E.) (8.4.2008) by [Local Government Finance \(New Parishes\) \(England\) Regulations 2008 \(S.I. 2008/626\)](#), regs. 1(1), **6**
- C163** S. 52X(1) modified (1.4.2011) by [The Pembrokeshire \(Communities\) Order 2011 \(S.I. 2011/683\)](#), arts. 1(3), **21(3)(c)**
- C164** S. 52X(1) modified (7.12.2011 for specified purposes, 3.5.2012 in so far as not already in force) by [The Swansea \(Communities\) Order 2011 \(S.I. 2011/2932\)](#), art. 1(2)(3), **22(3)(c)**
- C165** S. 52X(1) applied (with modifications) (W.) (coming into force in accordance with art. 1(2)(3) of the amending S.I.) by [The Monmouthshire \(Communities\) Order 2021 \(S.I. 2021/1227\)](#), **art. 251(4)**
- C166** S. 52X(1)(b) modified (29.1.2009) by [Local Government \(Structural Changes\) \(Further Financial Provisions and Amendment\) Regulations 2009 \(S.I. 2009/5\)](#), regs. 1(1), **6(3)(b)** (with reg. 1(2))

## 52Y Information for purposes of Chapter IVA.

- (1) An authority shall notify the [<sup>F452</sup>Welsh Ministers] in writing of any amount calculated by it as its budget requirement for a financial year, whether originally or by way of substitute.
- (2) A billing authority shall also notify the [<sup>F453</sup>Welsh Ministers] in writing of the aggregate amount for any financial year of any precepts which were taken into account by it in making a calculation in relation to the year under section 32(2) above and which were—
  - (a) issued to it by local precepting authorities, or
  - (b) anticipated by it in pursuance of regulations under section 41 above.
- (3) A notification under subsection (1) or (2) above must be given before the end of the period of seven days beginning with the day on which the calculation was made.
- (4) The [<sup>F454</sup>Welsh Ministers] may serve on an authority a notice requiring it to supply to [<sup>F455</sup>them] such other information as is specified in the notice and required by [<sup>F455</sup>them] for the purpose of deciding whether to exercise [<sup>F456</sup>their] powers, and how to perform [<sup>F456</sup>their] functions, under this Chapter.
- (5) The authority shall supply the information required if it is in its possession or control, and shall do so in such form and manner and at such time as the [<sup>F457</sup>Welsh Ministers specify] in the notice.

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- (6) An authority may be required under subsection (4) above to supply information at the same time as it gives a notification under subsection (1) or (2) above or at some other time.
- (7) If an authority fails to comply with subsection (1) or (2) above, or with subsection (5) above, the [<sup>F458</sup>Welsh Ministers] may decide whether to exercise [<sup>F459</sup>their] powers, and how to perform [<sup>F459</sup>their] functions, under this Chapter on the basis of such assumptions and estimates as [<sup>F460</sup>they think] fit.
- (8) In deciding whether to exercise [<sup>F461</sup>their] powers, and how to perform [<sup>F461</sup>their] functions, under this Chapter the [<sup>F462</sup>Welsh Ministers] may also take into account any other information available to [<sup>F463</sup>them] , whatever its source and whether or not obtained under a provision contained in or made under this or any other Act.]

#### Textual Amendments

- F452** Words in s. 52Y(1) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 27\(2\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F453** Words in s. 52Y(2) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 27\(3\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F454** Words in s. 52Y(4) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 27\(4\)\(a\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F455** Word in s. 52Y(4) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 27\(4\)\(b\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F456** Word in s. 52Y(4) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 27\(4\)\(c\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F457** Words in s. 52Y(5) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 27\(5\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F458** Words in s. 52Y(7) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 27\(6\)\(a\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F459** Word in s. 52Y(7) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 27\(6\)\(b\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F460** Words in s. 52Y(7) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 27\(6\)\(c\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F461** Word in s. 52Y(8) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 27\(7\)\(a\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F462** Words in s. 52Y(8) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 27\(7\)\(b\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F463** Word in s. 52Y(8) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 27\(7\)\(c\)](#); [S.I. 2011/2896, art. 2\(i\)](#)

#### Modifications etc. (not altering text)

- C167** S. 52Y(2) modified (E.) (8.4.2008) by [Local Government Finance \(New Parishes\) \(England\) Regulations 2008 \(S.I. 2008/626\), regs. 1\(1\), 6](#)
- C168** S. 52Y(2) modified (29.1.2009) by [Local Government \(Structural Changes\) \(Further Financial Provisions and Amendment\) Regulations 2009 \(S.I. 2009/5\), regs. 1\(1\), 6\(3\)\(b\)](#) (with reg. 1(2))
- C169** S. 52Y(2) modified (1.4.2011) by [The Pembrokeshire \(Communities\) Order 2011 \(S.I. 2011/683\), arts. 1\(3\), 21\(3\)\(c\)](#)
- C170** S. 52Y(2) modified (7.12.2011 for specified purposes, 3.5.2012 in so far as not already in force) by [The Swansea \(Communities\) Order 2011 \(S.I. 2011/2932\), art. 1\(2\)\(3\), 22\(3\)\(c\)](#)

*Status: This version of this Act contains provisions that are prospective.*

*Changes to legislation: Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

**F464 52Z Separate administration in England and Wales.**

.....

**Textual Amendments**

**F464** S. 52Z repealed (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), Sch. 6 para. 28, **Sch. 25 Pt. 12**; [S.I. 2011/2896](#), art. 2(i)

**F465 CHAPTER V**

**Textual Amendments**

**F465** Pt. I Ch. V (ss. 53-64) repealed (27.7.1999 with application in relation to the limitation of council tax and precepts as regards the financial year beginning with 1.4.2000 and subsequent financial years) by [1999 c. 27](#), ss. 30, 34, [Sch. 1 para. 5](#), **Sch. 2(2)**; and s. 54(4) in so far as still in force is expressed to be modified (W.) (2.5.2002) by [S.I. 2002/1129](#), **arts. 1(2)(3), 5(3)(c)(6)** and (W.) (1.4.2008) by [S.I. 2008/584](#), **arts. 1(2)(3), 20(3)(c)(6)**

*Preliminary*

*Designation*

**54 Power to designate authorities.**

.....

**55 Special transitional provisions.**

.....

**56 Designation of authorities.**

.....

*Maximum amounts*

*Substitute calculations*

*Status:* This version of this Act contains provisions that are prospective.

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## Supplemental

### CHAPTER VI

#### MISCELLANEOUS AND SUPPLEMENTAL

##### Modifications etc. (not altering text)

**C171** Pt. 1 Ch. 6 modified by S.I. 2008/3022, reg. 15A, Sch. 3 (as inserted (25.1.2012) by [The Local Government \(Structural Changes\) \(Finance\) \(Amendment\) Regulations 2012](#) (S.I. 2012/20), regs. 1(2), 7, 11, **Sch. 2**) (as amended (2.1.2019) by [The Local Government \(Structural and Boundary Changes\) \(Amendment\) Regulations 2018](#) (S.I. 2018/1296), regs. 1, **10**, **12**)

#### 65 Duty to consult ratepayers.

- (1) A relevant authority shall consult under this section persons or bodies appearing to it to be representative of persons subject to non-domestic rates under sections 43 and 45 of the 1988 Act as regards hereditaments situated in the authority's area.
- (2) Consultations must be made as to each financial year, and must be about the authority's proposals for expenditure (including capital expenditure) in that financial year; and the Secretary of State may by regulations prescribe matters which are to be treated as expenditure for this purpose.
- (3) In this section "relevant authority" means a billing authority or a major precepting authority<sup>F466</sup>, apart from a police and crime commissioner<sup>F467</sup> or a fire and rescue authority created by an order under section 4A of the Fire and Rescue Services Act 2004.<sup>F468</sup> . . .
- (4) The duty to consult as to a financial year shall be performed—
  - (a) where the authority is a billing authority, before it makes calculations (otherwise than by way of substitute) in relation to the financial year under <sup>F469</sup>section 31A above or] section 32 above;
  - (b) where the authority is a precepting authority, before it issues the first precept to be issued by it for the financial year.
- (5) In performing the duty to consult, an authority shall have regard to any guidance issued by the Secretary of State concerning—
  - (a) persons or bodies to be regarded for the purposes of this section as representative of persons subject to non-domestic rates under sections 43 and 45 of the 1988 Act as regards hereditaments situated in the authority's area; and
  - (b) the timing and manner of consultations under this section.
- (6) An authority shall make available to persons or bodies it proposes to consult under this section such information as may be prescribed and is in its possession or control; and it shall do so in such form and manner, and at such time, as may be prescribed.

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### Textual Amendments

- F466** Words in s. 65(3) inserted (22.11.2012) by [Police Reform and Social Responsibility Act 2011 \(c. 13\)](#), [ss. 26\(3\)](#), 157(1); S.I. 2012/2892, art. 2(a)
- F467** Words in s. 65(3) inserted (31.1.2017 for specified purposes, 3.4.2017 in so far as not already in force) by [Policing and Crime Act 2017 \(c. 3\)](#), s. 183(1)(5)(e), [Sch. 1 para. 71\(3\)](#); S.I. 2017/399, reg. 2, Sch. para. 38
- F468** Words in s. 65(3) repealed (1.1.2001) by 1999 c. 29, s. 423, [Sch. 34 Pt. I](#) (with Sch. 12 para. 9(1)); S.I. 2000/3379, [art. 2](#) (with art. 3)
- F469** Words in s. 65(4)(a) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 7 para. 28](#); S.I. 2011/2896, art. 2(i)

### Modifications etc. (not altering text)

- C172** S. 65 amended (28.11.1994) by [S.I. 1994/2825](#), [reg. 50](#)
- C173** S. 65 modified (12.1.2000~~temp.~~ from 1.4.2000 until 31.3.2001) by [S.I. 1999/3435](#), [art. 4](#)

## 66 Judicial review.

- (1) The matters mentioned in subsection (2) below shall not be questioned except by an application for judicial review.
- (2) The matters are—
- (a) the specification of a class of “exempt dwelling” in an order of the Secretary of State under section 4(2) above;
  - (b) a determination made under section 8(2) [<sup>F470</sup>, 11A][<sup>F471</sup>, 11B][<sup>F472</sup>, 11C][<sup>F473</sup>, 12, 12A or 12B] above;
  - [<sup>F474</sup>(ba) a council tax reduction scheme, or any revision of such a scheme;]
  - (c) a calculation made in accordance with any of sections [<sup>F475</sup>31A] to 37 or section [<sup>F476</sup>52ZF,][<sup>F477</sup>52I or 52T] or any of sections [<sup>F478</sup>42A] to 51 or section [<sup>F479</sup>52ZJ,][<sup>F477</sup>52J or 52U] above, whether originally or by way of substitute;
  - [<sup>F480</sup>(cc) a calculation made in accordance with any of sections 85 to 90 of the Greater London Authority Act 1999;
  - (cd) a substitute calculation made in accordance with any of sections 85, 86 and 88 to 90 of, and Schedule 7 to, that Act;]
  - (d) the setting under Chapter III of this Part of an amount of council tax for a financial year, whether originally or by way of substitute; and
  - (e) a precept issued under Chapter IV of this Part, whether originally or by way of substitute.
- (3) If on an application for judicial review the court decides to grant relief in respect of any of the matters mentioned in subsection (2) [<sup>F481</sup>(b) or (c) to (e)] above, it shall quash the determination, calculation, setting or precept (as the case may be).

### Textual Amendments

- F470** Words in s. 66(2)(b) inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 127(1), [Sch. 7 para. 49\(a\)](#)
- F471** Word in s. 66(2)(b) inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\)](#), [s. 12\(6\)](#)
- F472** Word in s. 66(2)(b) inserted (26.10.2023) by [Levelling-up and Regeneration Act 2023 \(c. 55\)](#), [ss. 80\(3\)\(d\)](#), 255(2)(q) (with s. 247)

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- F473** Words in s. 66(2)(b) substituted (16.12.2015 for specified purposes, 1.4.2016 in so far as not already in force) by [Housing \(Wales\) Act 2014](#) (anaw 7), s. 145(3), **Sch. 3 para. 29(5)**; S.I. 2015/2046, art. 2
- F474** S. 66(2)(ba) inserted (31.10.2012) by [Local Government Finance Act 2012](#) (c. 17), **Sch. 4 para. 5(2)**
- F475** Word in s. 66(2)(c) substituted (3.12.2011) by [Localism Act 2011](#) (c. 20), s. 240(2), **Sch. 7 para. 29(a)**; S.I. 2011/2896, art. 2(i)
- F476** Word in s. 66(2)(c) inserted (3.12.2011) by [Localism Act 2011](#) (c. 20), s. 240(2), **Sch. 6 para. 29(a)**; S.I. 2011/2896, art. 2(i)
- F477** Words in S. 66(2)(c) substituted (27.7.1999 with effect as mentioned in s. 30(2) of the amending Act) by 1999 c. 27, s. 30(1), **Sch. 1 Pt. II para. 6**
- F478** Word in s. 66(2)(c) substituted (3.12.2011) by [Localism Act 2011](#) (c. 20), s. 240(2), **Sch. 7 para. 29(b)**; S.I. 2011/2896, art. 2(i)
- F479** Word in s. 66(2)(c) inserted (3.12.2011) by [Localism Act 2011](#) (c. 20), s. 240(2), **Sch. 6 para. 29(b)**; S.I. 2011/2896, art. 2(i)
- F480** S. 66(2)(cc)(cd) inserted (12.1.2000) by 1999 c. 29, s. 107 (with Sch. 12 para. 9(1)); S.I. 1999/3434, art. 2
- F481** Words in s. 66(3) substituted (31.10.2012) by [Local Government Finance Act 2012](#) (c. 17), **Sch. 4 para. 5(3)**

#### Modifications etc. (not altering text)

- C174** S. 66 modified (24.12.2008) by [The Local Government \(Structural Changes\) \(Finance\) Regulations 2008](#) (S.I. 2008/3022), reg. 1(2), **Sch. 2 para. 8**

## 67 Functions to be discharged only by authority.

- (1) <sup>F482</sup>Subject to subsections (2A) to (3A) below,] each of the functions of an authority mentioned in subsection (2) below shall be discharged only by the authority.
- (2) The functions are—
- (a) making a determination under section 8(2) <sup>F483</sup>, 11A] <sup>F484</sup>, 11B] <sup>F485</sup>, 11C] <sup>F486</sup>, 12, 12A or 12B] above;
  - <sup>F487</sup>(aa) making or revising a council tax reduction scheme under section 13A(2);]
  - (b) making a calculation in accordance with any of sections <sup>F488</sup>31A] to 37 or section <sup>F489</sup>52ZF,] <sup>F490</sup>52I or 52T] or any of sections <sup>F491</sup>42A] to 51 or section <sup>F492</sup>52ZJ,] <sup>F490</sup>52J or 52U] above, whether originally or by way of substitute;
  - <sup>F493</sup>(bb) making a calculation in accordance with any of sections 85 to 90 of the Greater London Authority Act 1999;
  - (bc) making a substitute calculation in accordance with any of sections 85, 86 and 88 to 90 of, and Schedule 7 to, that Act;]
  - (c) setting an amount of council tax for a financial year under Chapter III of this Part, whether originally or by way of substitute; and
  - (d) issuing a precept under Chapter IV of this Part, whether originally or by way of substitute.
- <sup>F494</sup>(2A) Subsection (1) does not apply to the following functions—
- <sup>F495</sup>(za) [ the determination of an amount for item T in section 31B(1) above;]
  - (a) the determination of an amount for item T in section 33(1) above;
  - (b) the determination of an amount for item TP in section 34(3) above;
  - <sup>F496</sup>(ba) [ the determination of an amount for item T in section 42B(1) above;]
  - (c) the determination of an amount for item T in section 44(1) above;

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- (d) the determination of an amount for item TP in section 45(3) above;
  - (e) the determination of an amount for item TP in section 48(3) or (4) above;
  - (f) the determination of an amount for item T in section 88(2) of the Greater London Authority Act 1999 (c. 29);
  - (g) the determination of an amount for item TP2 in section 89(4) of that Act;
  - (h) the determination of an amount required for determining an amount for the item mentioned in paragraph (c), (d), (f) or (g) above.]
- (3) [<sup>F497</sup>Subject to subsection (3B) below,] the functions of an authority mentioned in subsection [<sup>F498</sup>(2)(ba) or (c)] above may, if the authority so directs, be exercised by a committee of the authority appointed by it for that purpose; and as respects a committee so appointed—
- (a) the number of members and their term of office shall be fixed by the authority; and
  - (b) each member shall be a member of the authority.
- [<sup>F499</sup>(3A) In the case of the Greater London Authority, the functions mentioned in subsection (2) above shall be discharged on behalf of the Authority in accordance with the provisions of the Greater London Authority Act 1999 but only by the Mayor of London, the London Assembly or the Mayor and Assembly acting jointly.
- (3B) Subsection (3) above does not apply in relation to the Greater London Authority, but where Schedule 6 to the Greater London Authority Act 1999 makes provision enabling a function to be discharged by a committee or other representatives of the London Assembly, the function may be discharged by such a committee or representatives in accordance with the provisions of that Schedule.]
- (4) Part VA (access to meetings and documents of certain authorities, committees and sub-committees) of the <sup>M11</sup>Local Government Act 1972 shall apply in relation to a committee appointed under subsection (3) above as it applies in relation to a committee appointed under section 102 of that Act.

#### Textual Amendments

- F482** Words in s. 67(1) substituted (18.11.2003) by [Local Government Act 2003 \(c. 26\), s. 84\(2\)](#)
- F483** Words in s. 67(2)(a) inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\), ss. 127\(1\), 128, Sch. 7 para. 50\(a\)](#)
- F484** Word in s. 67(2)(a) inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 12\(7\)](#)
- F485** Word in s. 67(2)(a) inserted (26.10.2023) by [Levelling-up and Regeneration Act 2023 \(c. 55\), ss. 80\(3\)\(e\), 255\(2\)\(q\) \(with s. 247\)](#)
- F486** Words in s. 67(2)(a) substituted (16.12.2015 for specified purposes, 1.4.2016 in so far as not already in force) by [Housing \(Wales\) Act 2014 \(anaw 7\), s. 145\(3\), Sch. 3 para. 29\(6\); S.I. 2015/2046, art. 2](#)
- F487** S. 67(2)(aa) inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), Sch. 4 para. 6](#)
- F488** Word in s. 67(2)(b) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 30\(2\)\(a\); S.I. 2011/2896, art. 2\(i\)](#)
- F489** Word in s. 67(2)(b) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 30\(a\); S.I. 2011/2896, art. 2\(i\)](#)
- F490** Words in s. 67(2)(b) substituted (27.7.1999 with effect as mentioned in s. 30(2) of the amending Act.) by [1999 c. 27, s. 30\(1\), Sch. 1 Pt. II para. 7](#)
- F491** Word in s. 67(2)(b) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 30\(2\)\(b\); S.I. 2011/2896, art. 2\(i\)](#)
- F492** Word in s. 67(2)(b) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 30\(b\); S.I. 2011/2896, art. 2\(i\)](#)



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- F493** S. 67(2)(bb)(bc) inserted (3.7.2000) by 1999 c. 29, s. 108(3) (with Sch. 12 para. 9(1)); S.I. 1999/3434, art. 4
- F494** S. 67(2A) inserted (18.11.2003) by Local Government Act 2003 (c. 26), s. 84(3)
- F495** S. 67(2A)(za) inserted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 30(3)(a); S.I. 2011/2896, art. 2(i)
- F496** S. 67(2A)(ba) inserted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 30(3)(b); S.I. 2011/2896, art. 2(i)
- F497** Words in s. 67(3) inserted (3.7.2000) by 1999 c. 29, s. 108(4) (with Sch. 12 para. 9(1)); S.I. 1999/3434, art. 4
- F498** Words in s. 67(3) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), Sch. 7 para. 30(4); S.I. 2011/2896, art. 2(i)
- F499** S. 67(3A)(3B) inserted (3.7.2000) by 1999 c. 29, s. 108(5) (with Sch. 12 para. 9(1)); S.I. 1999/3434, art. 4

#### Modifications etc. (not altering text)

- C175** S. 67 modified (24.12.2008) by The Local Government (Structural Changes) (Finance) Regulations 2008 (S.I. 2008/3022), reg. 1(2), Sch. 2 para. 9

#### Marginal Citations

- M11** 1972 c. 70.

## 68 Information required by Secretary of State.

- (1) Subsection (2) below applies where—
- the Secretary of State serves a notice on a relevant authority or relevant officer requiring it or him to supply to the Secretary of State information specified in the notice;
  - the information is required by the Secretary of State for the purpose of deciding whether to exercise his powers, and how to perform his functions, under this Part [<sup>F500</sup>or Part III of the Greater London Authority Act 1999]; and
  - the information is not personal information.
- (2) The authority or officer shall supply the information required, and shall do so in such form and manner and at such time as the Secretary of State specifies in the notice.
- (3) If an authority or officer fails to comply with subsection (2) above the Secretary of State may assume the information required to be such as he sees fit; and in such a case the Secretary of State may decide in accordance with the assumption whether to exercise his powers, and how to perform his functions, under this Part [<sup>F501</sup>or Part III of the Greater London Authority Act 1999].
- (4) In deciding whether to exercise his powers, and how to perform his functions, under this Part the Secretary of State may also take into account any other information available to him, whatever its source and whether or not obtained under a provision contained in or made under this Part or any other enactment.
- (5) In this section—
- “relevant authority” means [<sup>F502</sup>(a)] a billing authority or a precepting authority [<sup>F503</sup>or;
  - a functional body, within the meaning of the Greater London Authority Act 1999) (see section 424(1) of that Act);]

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“relevant officer” means a proper officer (within the meaning of the <sup>M12</sup>Local Government Act 1972) of such an authority.

- (6) For the purposes of this section personal information—
- (a) is information which relates to an individual (living or dead) who can be identified from that information or from that and other information supplied to any person by the authority or officer concerned; and
  - (b) includes any expression of opinion about the individual and any indication of the intentions of any person in respect of the individual.

#### Textual Amendments

- F500** Words in s. 68(1)(b) inserted (3.7.2000) by 1999 c. 29, s. 109(4) (with Sch. 12 para. 9(1)); S.I. 1999/3434, art. 4
- F501** Words in s. 68(3) inserted (3.7.2000) by 1999 c. 29, s. 109(5) (with Sch. 12 para. 9(1)); S.I. 1999/3434, art. 4
- F502** Words in s. 68(5) inserted (3.7.2000) by 1999 c. 29, s. 109(6) (with Sch. 12 para. 9(1)); S.I. 1999/3434, art. 4
- F503** Words in s. 68(5) inserted (3.7.2000) by 1999 c. 29, s. 109(6) (with Sch. 12 para. 9(1)); S.I. 1999/3434, art. 4

#### Marginal Citations

- M12** 1972 c. 70.

## 69 Interpretation etc. of Part I.

- (1) In this Part, unless the context otherwise requires—
- “additional grant” has the meaning given by section [<sup>F504</sup>86A(2)] of the 1988 Act;
  - “billing authority” has the meaning given by section 1(2) above;
  - “the City” means the City of London;
  - “the Common Council” means the Common Council of the City;
  - “dwelling” has the meaning given by section 3 above;
  - “financial year”, except in references to earlier or preceding financial years, does not include the financial year beginning in 1992 or earlier financial years;
  - “levy” means a levy under regulations made under section 74 of the 1988 Act;
  - “listing officer” shall be construed in accordance with section 20 above;
  - “local precepting authority” has the meaning given by section 39(2) above;
  - “major precepting authority” has the meaning given by section 39(1) above;
  - “owner” has the meaning given by section 6(5) above;
  - “particulars delivered document” means any document which, having been (whether before or after the passing of this Act)—
    - (a) produced to the Commissioners of Inland Revenue in pursuance of section 28 of the <sup>M13</sup>Finance Act 1931; or
    - (b) furnished to them in pursuance of Schedule 2 to that Act,
 is for the time being in their possession or under their control;

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“precepting authority” means a major precepting authority or a local precepting authority;

“redistributed non-domestic rates” means any sums payable by the <sup>F505</sup>Welsh Ministers] under paragraph 12 or 15 of Schedule 8 to the 1988 Act;

“resident” has the meaning given by section 6(5) above;

<sup>F506</sup> .....

“special levy” means a special levy under regulations made under section 75 of the 1988 Act;

<sup>F507</sup>“valuation tribunal” means—

- (a) in relation to England: the Valuation Tribunal for England;
- (b) in relation to Wales: a valuation tribunal established under paragraph 1 of Schedule 11 to the 1988 Act.]

(2) In this Part—

- (a) any reference to dwellings listed in a particular valuation band shall be construed in accordance with section 5(6) above;
- (b) any reference to an amount payable in respect of council tax for any financial year includes a reference to an amount payable in respect of council tax for any period falling within that year; and
- (c) any reference to a billing authority’s general fund shall be construed in relation to the Common Council as a reference to the City fund.

<sup>F508</sup>(2A) .....

(3) For the purposes of this Part the Inner Temple and the Middle Temple shall be taken to fall within the area of the Common Council.

(4) No provision of this Part which provides an express remedy shall prejudice any remedy available to a person (apart from that provision) in respect of a failure to observe a provision of this Part; and references in this subsection to this Part include references to instruments made under it.

#### Textual Amendments

**F504** Word in s. 69(1) substituted (with effect in accordance with s. 3(13) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), s. 3\(8\)](#)

**F505** Words in s. 69(1) substituted (27.3.2013) by [The Local Government Finance Act 2012 \(Consequential Amendments\) Order 2013 \(S.I. 2013/733\), arts. 1, 2\(6\)](#)

**F506** S. 69(1): definition repealed (27.11.2003) by [Local Government Act 2003 \(c. 26\), ss. 127\(1\)\(2\), 128, Sch. 7 para. 51\(2\), Sch. 8 Pt. 1; S.I. 2003/3034, art. 2\(1\)\(4\)](#) Sch. 1 Pt. 1

**F507** Words in s. 69(1) substituted (1.10.2009) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\), s. 245\(5\), Sch. 16 para. 7\(2\); S.I. 2008/3110, art. 6\(d\)\(i\)](#)

**F508** S. 69(2A) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 31, Sch. 25 Pt. 13; S.I. 2011/2896, art. 2\(i\)](#)

#### Modifications etc. (not altering text)

**C176** S. 69 modified (24.12.2008) by [The Local Government \(Structural Changes\) \(Finance\) Regulations 2008 \(S.I. 2008/3022\), reg. 1\(2\), Sch. 2 para. 10](#)

**C177** S. 69(1) modified (12.1.2000 temp. from 1.4.2000 until 31.3.2001) by [S.I. 1999/3435, art. 3](#), Table 2

*Status: This version of this Act contains provisions that are prospective.*

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### Marginal Citations

M13 1931 c. 28.

## PART II

### COUNCIL TAX: SCOTLAND

#### Preliminary

#### 70 Council tax in respect of dwellings.

- (1) In respect of the financial year 1993-94 and each subsequent financial year, each local authority in Scotland shall impose a tax which—
  - [<sup>F509</sup>(a) shall be known as the council tax of the council which set it;]
  - (b) shall be payable in respect of dwellings situated in that authority's area.
- (2) The expenses of a local authority in discharging functions under any public general Act, so far as not met otherwise or so far as not otherwise provided for in any such Act, shall be met out of the council tax imposed by the local authority under this Part.

### Textual Amendments

**F509** S. 70(1)(a) substituted (19.2.1996 subject to art. 2(2) of the commencing S.I.) by 1994 c. 39, s. 180(1), Sch. 13, para. 176(2) (with s. 128(8)); S.I. 1996/323, art. 2(1)(c)(2)

#### 71 Liability to be determined on a daily basis.

- (1) Liability to pay council tax shall be determined on a daily basis.
- (2) For the purposes of determining for any day—
  - (a) whether any property is a chargeable dwelling;
  - (b) which valuation band is shown in a valuation list as applicable to any chargeable dwelling;
  - (c) the person liable to pay council tax in respect of any such dwelling; or
  - (d) whether any amount of council tax is subject to a [<sup>F510</sup>variation] and (if so) the amount of the [<sup>F510</sup>variation],
 it shall be assumed that any state of affairs subsisting at the end of the day had subsisted throughout the day.

### Textual Amendments

**F510** Word in s. 71(2)(d) substituted (5.12.2012) by Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012 (asp 11), ss. 3(2), 5(1)

### Modifications etc. (not altering text)

**C178** S. 71 applied (with modifications) (24.6.1992) by S.I. 1992/1203, reg. 2, Sch.

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## Chargeable dwellings

### 72 Dwellings chargeable to council tax.

- (1) Council tax shall be payable in respect of any dwelling which is not an exempt dwelling.
- (2) In this Part, “dwelling”—
  - (a) means any lands and heritages—
    - (i) which consist of one or more dwelling houses with any garden, yard, garage, outhouse or pertinent belonging to and occupied with such dwelling house or dwelling houses; and
    - (ii) which would, but for the provisions of section 73(1) below, be entered separately in the valuation roll;
  - (b) includes—
    - (i) the residential part of part residential subjects; and
    - (ii) that part of any premises which has, in terms of section 45 of the 1980 Act, been apportioned, as at 1st April 1989, as a dwelling house; and
  - (c) does not include a caravan which is not a person’s sole or main residence.
- (3) For the purposes of subsection (2) above “caravan” has the same meaning as it has in Part I of the<sup>M14</sup> Caravan Sites and Control of Development Act 1960.
- (4) The Secretary of State may vary the definition of dwelling in subsection (2) above by including or excluding such lands and heritages or parts thereof or such class or classes of lands and heritages or parts thereof as may be prescribed.
- [<sup>F511</sup>(4A) Where regulations under subsection (4) prescribe a class, the regulations may confer discretion on a local authority to determine, in such circumstances as may be prescribed, whether particular lands and heritages fall within that class.]
- (5) The Secretary of State may by order provide that in such cases as may be prescribed by or determined under the order—
  - (a) anything which would (apart from the order) be one dwelling shall be treated as two or more dwellings; and
  - (b) anything which would (apart from the order) be two or more dwellings shall be treated as one dwelling.
- (6) In this Part—

“chargeable dwelling” means any dwelling in respect of which council tax is payable;

“exempt dwelling” means any dwelling of a class prescribed by an order made by the Secretary of State.
- (7) For the purposes of subsection (6) above, a class of dwelling may be prescribed by reference to—
  - (a) the physical characteristics of dwellings;
  - (b) the fact that dwellings are unoccupied or are occupied for prescribed purposes or are occupied or owned by persons of prescribed descriptions; or
  - (c) such other factors as the Secretary of State thinks fit.
- (8) Schedule 5 to this Act shall have effect in relation to part residential subjects.

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#### Textual Amendments

**F511** S. 72(4A) inserted (5.11.2020) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), **ss. 6, 44(2)**; [S.S.I. 2020/327](#), [sch.](#)

#### Modifications etc. (not altering text)

**C179** Definition of "dwelling" in s. 72(2) varied (1.7.1992) by [S.I. 1992/1334](#), **reg. 2**  
 Definition of "dwelling" in s. 72(2) varied (28.12.1992) by [S.I. 1992/2955](#), **arts. 3, 4, 5**  
 Definition of "dwelling" in s. 72(2) varied by [S.I. 1993/526](#), **reg. 2**  
 Definition of "dwelling" in s. 72(2) varied (1.4.1997) by [S.I. 1997/673](#), **reg. 2(1)(2)**  
**C180** S. 72(2) definition of "dwelling" varied (1.4.2010) by [Council Tax \(Dwellings\) \(Scotland\) Regulations 2010 \(S.S.I. 2010/35\)](#), **regs. 1(1), 3-5**

#### Marginal Citations

**M14** [1960 c. 62](#).

### 73 Alterations to valuation roll.

- (1) Subject to subsection (7) below, dwellings shall not be entered in the valuation roll in respect of the financial year 1993-94 or any subsequent financial year.
- (2) Dwellings in respect of which there is an entry in the valuation roll immediately before 1st April 1993 shall be deleted from the roll with effect from that date.
- (3) Lands and heritages—
  - (a) in respect of which there is, by reason of the fact that they constitute domestic subjects within the meaning of section 2(3) of the <sup>M15</sup>Abolition of Domestic Rates Etc. (Scotland) Act 1987 (“the 1987 Act”), no entry on the roll immediately before 1st April 1993; and
  - (b) which are not dwellings within the meaning of section 72(2) above, shall be entered on the valuation roll with effect from that date.
- (4) Where, after 1st April 1993, any lands and heritages (including a caravan which constitutes a person’s sole or main residence) or any parts of lands and heritages cease to be a dwelling, they shall be entered in the valuation roll with effect from the date on which they so cease.
- (5) Where after 1st April 1993, by virtue of regulations made under section 72(4) above, any lands and heritages or any parts of lands and heritages—
  - (a) cease to be dwellings, they shall be entered in the valuation roll;
  - (b) become dwellings, any entry in the valuation roll in respect of such lands and heritages shall be deleted,
 with effect from such date as may be prescribed by such regulations.
- (6) Where a part of any lands and heritages falls within a class prescribed under section 72(4) above—
  - (a) the part so affected and the remainder shall be treated for the purposes of the Valuation Acts as separate lands and heritages, and
  - (b) the part of those lands and heritages which does not constitute a dwelling shall be entered in the valuation roll accordingly.

*Status: This version of this Act contains provisions that are prospective.*

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- (7) Nothing in this section affects the entering in the valuation roll of part residential subjects.

**Marginal Citations**

M15 1987 c. 47.

**74 Different amounts for dwellings in different valuation bands.**

- (1) The amounts of <sup>F512</sup> . . . council tax payable in respect of dwellings situated in any local authority's area and listed in different valuation bands shall be in the proportion—

[<sup>F513</sup>240: 280: 320: 360: 473: 585: 705: 882

where

240 is for dwellings listed in valuation band A, 280 is for dwellings listed in valuation band B, and so on.]

- (2) The valuation bands for dwellings are set out in the following Table—

<i>Range of values</i>	<i>Valuation band</i>
Values not exceeding £27,000	A
Values exceeding £27,000 but not exceeding £35,000	B
Values exceeding £35,000 but not exceeding £45,000	C
Values exceeding £45,000 but not exceeding £58,000	D
Values exceeding £58,000 but not exceeding £80,000	E
Values exceeding £80,000 but not exceeding £106,000	F
Values exceeding £106,000 but not exceeding £212,000	G
Values exceeding £212,000	H

- (3) The Secretary of State may by order, as regards financial years beginning on or after such date as is specified in the order—

- (a) substitute another proportion for that which is for the time being effective for the purposes of subsection (1) above;
- (b) substitute other valuation bands for those which are for the time being effective for the purposes of subsection (2) above.

- (4) No order under subsection (3) above shall be made unless a draft of the order has been laid before and approved by resolution of the House of Commons.

- (5) Any reference in this Part to dwellings listed in a particular valuation band shall be construed as a reference to dwellings to which that valuation band is shown as applicable in the valuation list.

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### Textual Amendments

- F512** Words in s. 74(1) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(a)(d), **Sch. 2**
- F513** Words in s. 74(1) substituted (1.4.2017 with effect in accordance with art. 2(2) of the amending S.S.I.) by **The Council Tax (Substitution of Proportion) (Scotland) Order 2016** (S.S.I. 2016/368), arts. 1, **2(1)**

### *Liability to tax*

#### 75 Persons liable to pay council tax.

- (1) The person who is liable to pay council tax in respect of any chargeable dwelling and any day is the person who falls within the first paragraph of subsection (2) below to apply, taking paragraph (a) of that subsection first, paragraph (b) next, and so on.
- (2) A person falls within this subsection in relation to any chargeable dwelling and any day if, on that day—
  - (a) he is the resident owner of the whole or any part of the dwelling;
  - (b) he is a resident tenant of the whole or any part of the dwelling;
  - (c) he is a resident statutory tenant, resident statutory assured tenant or resident <sup>[F514]</sup>Scottish secure tenant of the whole or any part of the dwelling;
  - (d) he is a resident sub-tenant of the whole or any part of the dwelling;
  - (e) he is a resident of the dwelling; or
  - (f) he is any of the following—
    - (i) the sub-tenant of the whole or any part of the dwelling under a sub-lease granted for a term of 6 months or more;
    - (ii) the tenant, under a lease granted for a term of 6 months or more, of any part of the dwelling which is not subject to a sub-lease granted for a term of 6 months or more;
    - (iii) the owner of any part of the dwelling which is not subject to a lease granted for a term of 6 months or more.
- (3) Where, in relation to any chargeable dwelling and any day, two or more persons fall within the first paragraph of subsection (2) above to apply, they shall be jointly and severally liable to pay the council tax payable in respect of the dwelling and that day.
- (4) Subsection (3) above shall not apply as respects any day on which one or more of the persons there mentioned fall to be disregarded for the purposes of discount <sup>[F515]</sup>either by virtue of paragraph 2 of Schedule 1 to this Act (the severely mentally impaired) <sup>[F516]</sup>or, being a student, by virtue of paragraph 4 of that Schedule] and one or more of them do not; and liability to pay the council tax in respect of the dwelling and that day shall be determined as follows—
  - (a) if only one of those persons does not fall to be so disregarded, he shall be solely liable;
  - (b) if two or more of those persons do not fall to be so disregarded, they shall be jointly and severally liable.
- (5) In this section—
 

<sup>[F517]</sup>“Scottish secure tenant” means a tenant under a Scottish secure tenancy within the meaning of the Housing (Scotland) Act 2001 (asp 10);]



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“statutory tenant” means a statutory tenant within the meaning of the <sup>M16</sup>Rent (Scotland) Act 1984;

“statutory assured tenant” means a statutory assured tenant within the meaning of the <sup>M17</sup>Housing (Scotland) Act 1988.

#### Textual Amendments

**F514** Word in s. 75(2)(c) inserted (30.9.2002) by 2001 asp 10, s. 112, Sch. 10 para. 19(1)(a); S.S.I. 2002/321, art. 2, Sch. (subject to transitional provisions in arts. 3-5)

**F515** Word in s.75(4) inserted (1.6.2001) by 2001 asp 6, s. 4(2)(a); S.S.I. 2001/191, art. 2

**F516** Words in s. 75(4) inserted (1.6.2001) by 2001 asp 6, s. 4(2)(b); S.S.I. 2001/191, art.2

**F517** In s. 75(5) definition of "Scottish secure tenant" substituted (30.9.2002) for definition of "secure tenant" by 2001 asp 10, s. 112, Sch. 10 para. 19(1)(b); S.S.I. 2002/321, art. 2, Sch. (subject to transitional provisions in arts. 3-5)

#### Modifications etc. (not altering text)

**C181** S. 75 applied (with modifications) (24.6.1992) by S.I. 1992/1203, reg. 2, Sch.

#### Marginal Citations

**M16** 1984 c. 58.

**M17** 1988 c. 43.

## 76 Liability in prescribed cases.

- (1) Subsections (3) and (4) below shall have effect in substitution for section 75 above in relation to any chargeable dwelling of a class prescribed for the purposes of this subsection.
- (2) Subsections (3) and (4) below shall have effect in substitution for section 75 above in relation to any chargeable dwelling of a class prescribed for the purposes of this subsection, if the levying authority so determines in relation to all dwellings of that class which are situated in its area.
- (3) Where on any day this subsection has effect in relation to a dwelling, the owner of the dwelling shall be liable to pay the council tax in respect of the dwelling and that day.
- (4) Where on any day two or more persons fall within subsection (3) above, they shall each be jointly and severally liable to pay the council tax in respect of the dwelling and that day.
- (5) Subsection (4) of section 75 above shall apply for the purposes of subsection (4) above as it applies for the purposes of subsection (3) of that section.
- (6) Regulations prescribing a class of chargeable dwellings for the purposes of subsection (1) or (2) above may provide that, in relation to any dwelling of that class, subsection (3) above shall have effect as if for the reference to the owner of the dwelling there were substituted a reference to the person falling within such description as may be prescribed.
- (7) Subsection (7) of section 72 above shall apply for the purposes of subsections (1) and (2) above as it applies for the purposes of subsection (6) of that section.

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**Modifications etc. (not altering text)**

**C182** S. 76 applied (with modifications) (24.6.1992) by S.I. 1992/1203, reg. 2, Sch.

**77 Liability of spouses.**

(1) Where—

- (a) a person who is liable to pay council tax in respect of any chargeable dwelling and any day is married to [<sup>F518</sup>or in a civil partnership with] another person; and
- (b) that other person is also a resident of the dwelling on that day but would not, apart from this section, be so liable,

those persons shall be jointly and severally liable to pay the council tax payable in respect of that dwelling and that day.

(2) Subsection (1) above shall not apply as respects any day on which the other person there mentioned falls to be disregarded for the purposes of discount.

- [<sup>F519</sup>(a)] by virtue of paragraph 2 of Schedule 1 to this Act (the severely mentally impaired)[<sup>F520</sup>;or
- (b) being a student, by virtue of paragraph 4 of that Schedule.]

(3) For the purposes of this section two persons are married to each other if they are a man and a woman—

- (a) who are married to each other; or
- (b) who are not married to each other but are living together as husband and wife.

[<sup>F521</sup>(4) For the purposes of this section two persons are in a civil partnership if they are two persons of the same gender—

- (a) who have formed a civil partnership; or
- (b) who have not formed a civil partnership but are living together as if civil partners.]

**Textual Amendments**

**F518** Words in s. 77(1)(a) inserted (5.12.2005) by The Civil Partnership Act 2004 (Consequential Amendments) (Scotland) Order 2005 (S.S.I. 2005/623), art. 18(a)

**F519** Word in s. 77(2) inserted (1.6.2001) by 2001 asp 6, s. 4(3)(a); S.S.I. 2001/191, art. 2

**F520** S. 77(2)(b) and the word preceding it inserted (1.6.2001) by 2001 asp 6, s. 4(3)(b); S.S.I. 2001/191, art. 2

**F521** S. 77(4) inserted (5.12.2005) by The Civil Partnership Act 2004 (Consequential Amendments) (Scotland) Order 2005 (S.S.I. 2005/623), art. 18(b)

**Modifications etc. (not altering text)**

**C183** S. 77 applied (with modifications) (24.6.1992) by S.I. 1992/1203, reg. 2, Sch.

[<sup>F522</sup>77A Liability of civil partners

(1) Where—

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- (a) a person who is liable to pay council tax in respect of any chargeable dwelling and any day is in civil partnership with another person or living with another person in a relationship which has the characteristics of the relationship between civil partners; and
- (b) that other person is also a resident of the dwelling on that day but would not, apart from this section, be so liable,
- those persons shall be jointly and severally liable to pay the council tax payable in respect of that dwelling and that day.
- (2) Subsection (1) above shall not apply as respects any day on which the other person there mentioned falls to be disregarded for the purposes of discount—
- (a) by virtue of paragraph 2 of Schedule 1 to this Act (the severely mentally impaired); or
- (b) being a student, by virtue of paragraph 4 of that Schedule.]

#### Textual Amendments

**F522** S. 77A inserted (5.12.2005) by [Civil Partnership Act 2004 \(c. 33\)](#), [ss. 133, 263](#); [S.S.I. 2005/604](#), [art. 2](#)

### *Amounts of tax payable*

#### 78 Basic amounts payable.

Subject to sections 79 and 80 below, a person who is liable to pay council tax in respect of any chargeable dwelling and any day shall, as respects the dwelling and the day, pay to the [<sup>F523</sup>local] authority for the area in which the dwelling is situated an amount calculated in accordance with the formula—

$$\frac{A}{D}$$

where—

[<sup>F524</sup>“A” is the amount which, for the financial year in which the day falls and for dwellings in the valuation band listed for the dwelling, has been imposed by the local authority in whose area the dwelling is situated;]

D is the number of days in the financial year.

#### Textual Amendments

**F523** Word in s. 78 substituted (1.4.1996) by [1994 c. 39](#), [s. 180\(1\)](#), [Sch. 13 para. 176\(3\)\(a\)](#) (with [s. 128\(8\)](#)); [S.I. 1996/323](#), [art. 4\(1\)\(c\)](#)

**F524** Definition of “A” in s. 78 substituted (1.4.1996) by [1994 c. 39](#), [s. 180\(1\)](#), [Sch. 13](#) para. (with [s. 128\(8\)](#)); [S.I. 1996/323](#), [art. 4\(1\)\(c\)](#)

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**Modifications etc. (not altering text)**

**C184** S. 78 applied (with modifications) (24.6.1992) by [S.I. 1992/1203, reg. 2, Sch.](#)

**79 Discounts.**

- (1) The amount of council tax payable in respect of a chargeable dwelling and any day shall be subject to a discount equal to the appropriate percentage of that amount if on that day—
  - (a) there is only one resident of the dwelling and he does not fall to be disregarded for the purposes of discount; or
  - (b) there are two or more residents of the dwelling and each of them except one falls to be disregarded for those purposes.
- (2) The amount of council tax payable in respect of a chargeable dwelling and any day shall be subject to a discount equal to twice the appropriate percentage of that amount if on that day—
  - (a) <sup>F525</sup> .....
  - (b) there are one or more residents of the dwelling and each of them falls to be disregarded for the purposes of discount.
- (3) In this section “the appropriate percentage” means 25 per cent. or, if the Secretary of State by order so provides in respect of the financial year in which the day falls, such other percentage as is specified in the order.
- (4) No order under subsection (3) above shall be made unless a draft of the order has been laid before and approved by resolution of the House of Commons.
- (5) Schedule 1 to this Act shall have effect for determining who shall be disregarded for the purposes of discount.

**Textual Amendments**

**F525** S. 79(2)(a) repealed (1.4.2005) by [The Council Tax \(Discount for Unoccupied Dwellings\) \(Scotland\) Regulations 2005 \(S.S.I. 2005/51\), reg. 2](#)

**Modifications etc. (not altering text)**

**C185** S. 79 applied (with modifications) (24.6.1992) by [S.I. 1992/1203, reg. 2, Sch.](#)  
S. 79 applied (12.1.1995) by [S.I. 1994/3170, reg. 4\(a\)](#)

**80 Reduced amounts.**

- (1) The Secretary of State may make regulations as regards any case where—
  - (a) a person is liable to pay an amount to a [<sup>F526</sup>local] authority in respect of council tax for any financial year which is prescribed; and
  - (b) prescribed conditions are fulfilled.
- (2) The regulations may provide that the amount he is liable to pay shall be an amount which—
  - (a) is less than the amount it would be apart from the regulations; and
  - (b) is determined in accordance with prescribed rules.

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- (3) This section applies whether the amount mentioned in subsection (1) above is determined under section 78 above or under that section read with section 79 above.
- (4) The conditions mentioned in subsection (1) above may be prescribed by reference to such factors as the Secretary of State thinks fit; and in particular such factors may include the making of an application by the person concerned and all or any of—
  - (a) the factors mentioned in subsection (5) below; or
  - (b) the factors mentioned in subsection (6) below.
- (5) The factors mentioned in subsection (4)(a) above are—
  - (a) community charges for a period before 1st April 1993;
  - (b) the circumstances of, or other matters relating to, the person concerned;
  - (c) an amount—
    - <sup>[F527]</sup>(i) relating to the local authority whose council tax constitutes the amount referred to in subsection (1) above;]
    - (ii) which is specified, or is to be specified, in a report laid, or to be laid, before the House of Commons;
  - (d) such other amounts as may be prescribed or arrived at in a prescribed manner.
- (6) The factors referred to in subsection (4)(b) above are—
  - (a) a disabled person having his sole or main residence in the dwelling concerned;
  - (b) the circumstances of, or other matters relating to, that person;
  - (c) the physical characteristics of, or other matters relating to, that dwelling.
- (7) The rules mentioned in subsection (2) above may be prescribed by reference to such factors as the Secretary of State thinks fit; and in particular such factors may include all or any of the factors mentioned in subsection (5) or subsection (6) (b) or (c) above.
- (8) Without prejudice to the generality of section 113(2) below, regulations under this section may include—
  - (a) provision requiring the Secretary of State to specify in a report, for the purposes of the regulations, an amount in relation to each local authority;
  - (b) provision requiring him to lay the report before the House of Commons;
  - (c) provision for the review of any prescribed decision of a <sup>[F528]</sup>local authority relating to the application or operation of the regulations;
  - (d) provision that no appeal may be made to <sup>[F529]</sup>the First-tier Tribunal for Scotland] in respect of such a decision, notwithstanding section 81(1) below.
- (9) To the extent that he would not have power to do so apart from this subsection, the Secretary of State may—
  - (a) include in regulations under this section such amendments of any social security instrument as he thinks expedient in consequence of the regulations under this section;
  - (b) include in any social security instrument such provision as he thinks expedient in consequence of regulations under this section.
- (10) In subsection (9) above “social security instrument” means
  - <sup>[F530]</sup>(a) an order or regulations made, or falling to be made, by the Secretary of State under the Social Security Acts<sup>[F531]</sup>; or
  - (b) regulations made, or falling to be made, under Part 4 of the Welfare Reform Act 2012.]

*Status: This version of this Act contains provisions that are prospective.*

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#### Textual Amendments

- F526** Word in s. 80(1)(a) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(4)(a)** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(c)**
- F527** S. 80(5)(c)(i) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(4)(b)**; S.I. 1996/323, **art. 4(1)(c)**
- F528** Word in s. 80(8)(c) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(4)(a)** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(c)**
- F529** Words in s. 80(8)(d) substituted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 8(2)** (with sch. 1 paras. 1-4, 13-20)
- F530** Words in s. 80(10)(a) in s. 80(10) renumbered as s. 80(10)(a) (8.4.2013) by The Personal Independence Payment (Supplementary Provisions and Consequential Amendments) Regulations 2013 (S.I. 2013/388), reg. 2, **Sch. para. 7(3)(a)**
- F531** S. 80(10)(b) and word inserted (8.4.2013) by The Personal Independence Payment (Supplementary Provisions and Consequential Amendments) Regulations 2013 (S.I. 2013/388), reg. 2, **Sch. para. 7(3)(b)**

#### Modifications etc. (not altering text)

- C186** S. 80 applied (with modifications) (24.6.1992) by S.I. 1992/1203, reg. 2, **Sch.**

### [<sup>F532</sup>80A Local authority's power to reduce amount of tax payable

- (1) A local authority must establish a scheme for reducing the amounts which persons are liable to pay in respect of council tax where improvements are made to the energy efficiency of chargeable dwellings.
- (2) A scheme established under subsection (1) is an “energy efficiency discount scheme”.
- (3) An energy efficiency discount scheme may make such provision as the local authority considers appropriate, including, in particular, provision about—
  - (a) the energy efficiency improvements to which the scheme applies;
  - (b) the chargeable dwellings to which the scheme applies;
  - (c) the reduction, which may be made under the scheme, in the amount which persons are liable to pay in respect of council tax;
  - (d) applications under the scheme.
- (4) But, under an energy efficiency discount scheme, the amount which a person is liable to pay in respect of council tax may be reduced only where each of the conditions mentioned in subsection (5) is met (whatever other conditions may require to be met under the scheme).
- (5) Those conditions are—
  - (a) the person is liable to pay council tax in respect of a chargeable dwelling and any day;
  - (b) improvements are made to the energy efficiency of that dwelling (whether by the person liable to pay or not);
  - (c) those improvements are made during the same financial year to which the reduction of the amount which the person is liable to pay in respect of council tax relates;

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- (d) the amount which the person is liable to pay in respect of that year has not already been reduced under the scheme in respect of those improvements;
  - (e) the amount which any other person is liable to pay in respect of council tax in respect of that dwelling and that year has not been reduced under the scheme in respect of those improvements.
- (6) In ascertaining whether the condition in subsection (5)(e) is met, no account is to be taken of any person who is jointly and severally liable, with the person mentioned in subsection (5)(a), to pay council tax in respect of the dwelling.
- (7) The minimum reduction which may be provided for under an energy efficiency discount scheme must be—
- (a) where the amount which the person is liable to pay in respect of council tax is £50 or more, no less than £50;
  - (b) where the amount which the person is liable to pay in respect of council tax is less than £50, an amount equal to that person's liability.
- (8) The local authority may, under an energy efficiency discount scheme, reduce the amount which a person is liable to pay in respect of a dwelling to nil.
- (9) In this section—
- “energy efficiency” includes the use of—
    - (a) technologies reliant on sources of energy other than fossil fuel and nuclear fuel;
    - (b) materials the manufacture or use of which produces or involves lower emissions of greenhouse gases than other materials; and
    - (c) surplus heat from electricity generation or other industrial sources for district heating or other purposes;
  - “fossil fuel” means—
    - (a) coal;
    - (b) lignite;
    - (c) peat;
    - (d) natural gas (within the meaning of the Energy Act 1976 (c. 76));
    - (e) crude liquid petroleum;
    - (f) petroleum products (within the meaning of that Act);
    - (g) any substance produced directly or indirectly from a substance mentioned in paragraphs (a) to (f);
  - “greenhouse gas” has the meaning given by section 10(1) of the Climate Change (Scotland) Act 2009 (asp 12).]

#### **Textual Amendments**

**F532** S. 80A inserted (1.4.2010) by [Climate Change \(Scotland\) Act 2009 \(asp 12\)](#), **ss. 65(2)**, 100(2) (with s. 95); S.S.I. 2009/341, art. 2(3)

#### **Modifications etc. (not altering text)**

**C187** S. 80A: power to amend conferred (1.4.2010) by [Climate Change \(Scotland\) Act 2009 \(asp 12\)](#), **ss. 66(2)**, 100(2) (with s. 95); S.S.I. 2009/341, art. 2(3)

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## *Appeals*

### 81 [F533 Appeal to the First-tier Tribunal].

- (1) A person may appeal to [F534 the First-tier Tribunal for Scotland] if he is aggrieved by—
  - (a) any decision of a [F535 local] authority that a dwelling is a chargeable dwelling, or that he is liable to pay council tax in respect of such a dwelling; or
  - (b) any calculation made by a [F536 local] authority of an amount which he is liable to pay to the authority in respect of council tax,
 and [F537 the First-tier Tribunal for Scotland] shall make such decision as they think just.
- (2) In subsection (1) above the reference to any calculation of an amount includes a reference to any estimate of the amount.
- (3) Subsection (1) above shall not apply where the grounds on which the person concerned is aggrieved fall within such category or categories as may be prescribed.
- (4) No appeal may be made under subsection (1) above unless—
  - (a) the aggrieved person serves a written notice under this subsection; and
  - (b) one of the conditions mentioned in subsection (7) below is fulfilled.
- (5) A notice under subsection (4) above must be served on the [F538 local] authority concerned.
- (6) A notice under subsection (4) above must state the matter by which and the grounds on which the person is aggrieved.
- (7) The conditions are that—
  - (a) the aggrieved person is notified in writing, by the authority on which he served the notice, that the authority believes the grievance is not well founded, but the person is still aggrieved;
  - (b) the aggrieved person is notified in writing, by the authority on which he served the notice, that steps have been taken to deal with the grievance, but the person is still aggrieved;
  - (c) the period of two months, beginning with the date of service of the aggrieved person's notice, has ended without his being notified under paragraph (a) or (b) above.
- (8) Where a notice under subsection (4) above is served on an authority, the authority shall—
  - (a) consider the matter to which the notice relates;
  - (b) include in any notification under subsection (7)(a) above the reasons for the belief concerned;
  - (c) include in any notification under subsection (7)(b) above a statement of the steps taken.

#### **Textual Amendments**

**F533** S. 81 heading substituted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 8(3)(a)** (with sch. 1 paras. 1-4, 13-20)



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- F534** Words in s. 81(1) substituted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 8(3)(b)** (with sch. 1 paras. 1-4, 13-20)
- F535** Word in s. 81(1)(a) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(5)**; S.I. 1996/323, **art. 4(1)(c)**
- F536** Word in s. 81(1)(b) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(5)**; S.I. 1996/323, **art. 4(1)(c)**
- F537** Words in s. 81(1) substituted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 8(3)(c)** (with sch. 1 paras. 1-4, 13-20)
- F538** Word in s. 81(5) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(5)**; S.I. 1996/323, **art. 4(1)(c)**

**Modifications etc. (not altering text)**

- C188** S. 81 applied (with modifications) (24.6.1992) by S.I. 1992/1203, reg. 2, **Sch.**
- C189** S. 81(1) excluded (1.4.1993) by S.I. 1993/355, **reg. 21**

**82 Appeal procedure.**

- (1) The Secretary of State may by regulations make provision for the procedure to be followed in appeals under this Part to [<sup>F539</sup>the First-tier Tribunal for Scotland].
- (2) Regulations under this section may include provision—
- (a) as to the time within which any proceedings before the [<sup>F540</sup>First-tier Tribunal for Scotland] are to be instituted;
  - (b) for requiring persons to attend to give evidence and produce documents and for granting to any person such recovery of documents as might be granted by the Court of Session; and
  - (c) as to the manner in which any decision of the [<sup>F541</sup>First-tier Tribunal for Scotland] is to be implemented.
- (3) Any person who fails to comply with any requirement imposed by regulations under paragraph (b) of subsection (2) above shall be guilty of an offence and liable on summary conviction to a fine not exceeding level 1 on the standard scale.
- <sup>F542</sup>(4) .....
- (5) Neither section 1(3A) of the <sup>M18</sup>Lands Tribunal Act 1949 nor section 15 of the <sup>M19</sup>Local Government (Financial Provisions) (Scotland) Act 1963 shall apply to appeals to or from [<sup>F543</sup>the First-tier Tribunal for Scotland] under this Part.
- (6) It shall be a defence for a person charged with an offence under subsection (3) above to prove that he had a reasonable excuse for acting as he did.

**Textual Amendments**

- F539** Words in s. 82(1) substituted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 8(4)(a)** (with sch. 1 paras. 1-4, 13-20)
- F540** Words in s. 82(2)(a) substituted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 8(4)(b)** (with sch. 1 paras. 1-4, 13-20)

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- F541** Words in s. 82(2)(c) substituted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 8(4)(b)** (with sch. 1 paras. 1-4, 13-20)
- F542** S. 82(4) repealed (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 8(4)(c)** (with sch. 1 paras. 1-4, 13-20)
- F543** Words in s. 82(5) substituted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 8(4)(a)** (with sch. 1 paras. 1-4, 13-20)

#### Marginal Citations

- M18** 1949 c. 42.  
**M19** 1963 c. 12.

### *New dwellings*

#### **83 Completion of new dwellings.**

- (1) Schedule 6 to this Act (which makes provision with respect to the determination of a day as the completion day in relation to a new building which, or any part of which, will constitute or constitutes a dwelling) shall have effect.
- (2) A dwelling in a new building shall be deemed for the purposes of this Part to have come into existence on the day determined under that Schedule as the completion day in respect of that building, whether or not the building is completed on that day.
- (3) Where—
  - (a) a day is determined under that Schedule as the completion day in relation to a new building; and
  - (b) the building is one produced by the structural alteration of a building which consists of one or more existing dwellings,
 the existing dwelling or dwellings shall be deemed for the purposes of this Part to have ceased to exist on that day.
- (4) Any reference in this section or that Schedule to a new building includes a reference to a building produced by the structural alteration of an existing building where—
  - (a) the existing building constitutes a dwelling which, by virtue of the alteration, becomes, or becomes part of, a different dwelling or different dwellings; or
  - (b) the existing building does not, except by virtue of the alteration, constitute a dwelling.
- (5) Any reference in this section or that Schedule to a building includes a reference to a part of a building.

### *Valuation lists*

#### **84 Compilation and maintenance of valuation lists.**

- (1) In accordance with this Part, the local assessor for each <sup>F544</sup> . . . council shall compile, and then maintain, a list for that council (to be known as the “valuation list”).
- (2) A valuation list must show, for each day for which it is in force—

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- (a) each dwelling which is situated in the <sup>F545</sup> . . . council’s area; and
  - (b) which of the valuation bands mentioned in section 74(2) above is applicable to the dwelling.
- (3) A list must also contain such information about dwellings shown in it as may be prescribed.
- (4) The omission from a list of any matter required to be included in it shall not of itself render the list invalid, so far as any other matter contained in it is concerned.
- (5) Any rules as to Crown exemption which would have applied apart from this subsection shall not prevent a list showing a dwelling, showing the valuation band applicable to a dwelling and containing any prescribed information about a dwelling.
- (6) A list must be compiled on 1st April 1993 and shall come into force on that day.
- (7) Before a list is compiled the local assessor must take such steps as are reasonably practicable in the time available to ensure that it is accurately compiled on 1st April 1993.
- (8) Any valuation of a dwelling carried out by the local assessor in pursuance of subsection (7) above shall be carried out in accordance with section 86(2) below.
- (9) The local assessor shall maintain the valuation list for so long as is necessary for the purposes of this Part.
- [<sup>F546</sup>(10) In this Part “local assessor” means the assessor appointed under section 27 (appointment of assessors) of the Local Government etc. (Scotland) Act 1994 for each valuation area; and any depute assessor appointed under that section shall have all the functions of a local assessor under this Part.]

**Textual Amendments**

- F544** Words in s. 84(1) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F545** Words in s. 84(2)(a) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F546** S. 84(10) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(6)** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(c)**

**Modifications etc. (not altering text)**

- C190** S. 84 applied (with modifications) (6.4.1995) by 1994 c. 39, **s. 26(2)** (with s. 7(2)); S.I. 1995/702, art. 4(1), **Sch. 2**

**85 Distribution of lists.**

- (1) At the following times, namely—
- (a) not later than 1st September 1992; and
  - (b) not earlier than 15th November 1992 and not later than 1st December 1992,
- the local assessor shall send to each council for which he has been appointed to act as local assessor a copy of the list which he proposes (on the information then before him) to compile for that council’s area.

<sup>F547</sup>(2) . . . . .

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- (3) As soon as reasonably practicable after receiving a copy of a list under subsection (1) (b) above the <sup>F548</sup> . . . council shall deposit it at their principal office and take such steps as they think fit for giving notice of it.
- (4) As soon as reasonably practicable after compiling a list the local assessor shall <sup>F549</sup> . . . send to each council for which he has been appointed to act as local assessor a copy of the list compiled for that council's area; <sup>F549</sup> . . .  
<sup>F550</sup>(b) . . . . .
- (5) As soon as reasonably practicable after receiving a copy of a list under subsection (4) above the <sup>F548</sup> . . . council shall deposit it at their principal office.
- (6) The local assessor shall, as soon as is reasonably practicable after 1st April in each year, send a copy of the valuation list as in force on that date to the Keeper of the Records of Scotland for preservation by him.

#### Textual Amendments

- F547** S. 85(2) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1) (d), **Sch. 2**
- F548** Words in s. 85(3)(5) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F549** Words in s. 85(4) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F550** S. 85(4)(b) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

## 86 Valuation of dwellings.

- (1) In order to enable him to compile a valuation list for his area under section 84 above, a local assessor shall, in accordance with the provisions of this Part, carry out a valuation of such of the dwellings in his area as he considers necessary or expedient for the purpose of determining which of the valuation bands mentioned in section 74(2) above applies to each dwelling in his area.
- (2) The valuation shall be carried out by reference to 1st April 1991 and on such assumptions and in accordance with such principles as may be prescribed.
- (3) Where it appears to a local assessor that, having regard to the assumptions and principles mentioned in subsection (2) above, and to any directions given under subsection (5) below, a dwelling falls clearly within a particular valuation band, he need not carry out an individual valuation of that dwelling.
- (4) Subject to subsection (5) below, the local assessor shall carry out the valuation in the <sup>F551</sup> . . . area for which he has been appointed as assessor.
- (5) A local assessor shall comply with such directions as may be given in relation to the valuation by the [<sup>F552</sup>Scottish Ministers].
- [<sup>F553</sup>(6) The Scottish Ministers may, for the purpose of preparing any directions under subsection (5) above, make such investigations and set up such facilities as appear to them to be appropriate.]
- (7) A local assessor may appoint persons to assist him.

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- (8) A local assessor may disclose to a person appointed by him under subsection (7) above any information available to him or obtained by him in the exercise of the powers conferred by section 90 below.
- (9) If any person to whom any information is disclosed by virtue of subsection (8) above uses or discloses the information, in whole or in part, otherwise than for the purposes of the valuation, he shall be guilty of an offence and liable—
  - (a) on conviction on indictment, to imprisonment for a term not exceeding two years or a fine or both; and
  - (b) on summary conviction, to imprisonment for a term not exceeding six months or a fine not exceeding the statutory maximum or both.
- (10) A <sup>F554</sup> . . . council shall secure the provision of sufficient staff, accommodation and other resources (including sums for the payment of persons appointed by the local assessor to assist him) to enable the local assessor to carry out his functions.
- (11) The Secretary of State may, with the consent of the Treasury, make grants of such amounts as he may, with such consent, determine to <sup>F555</sup> . . . councils towards such of their expenditure under this section as he considers to have been reasonably incurred.

#### Textual Amendments

- F551** Words in s. 86(4) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F552** Words in s. 86(5) substituted (27.7.2000) by S.I. 2000/2040, art. 2, **Sch. Pt. I para. 14(2)(a)**
- F553** S. 86(6) substituted (27.7.2000) by S.I. 2000/2040, art. 2, **Sch. Pt. I para. 14(2)(b)**
- F554** Words in s. 86(10) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F555** Words in s. 86(11) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

## 87 Alteration of lists.

- (1) The Secretary of State may make regulations about the alteration by local assessors of valuation lists which have been compiled under this Part; and subsections (2) to (10) below shall apply for the purposes of this subsection.
- (2) The regulations may include provision that where a local assessor intends to alter the list with a view to its being accurately maintained, he shall not alter it unless prescribed conditions (as to notice or otherwise) are fulfilled.
- (3) The regulations may include provision that any valuation of a dwelling carried out in connection with a proposal for the alteration of the list shall be carried out in accordance with section 86(2) above.
- (4) The regulations may include provision that no alteration shall be made of a valuation band shown in the list as applicable to any dwelling unless—
  - (a) since the valuation band was first shown in the list as applicable to the dwelling—
    - (i) there has been a material increase in the value of the dwelling and it, or any part of it, has subsequently been sold; or
    - (ii) there has been a material reduction in the value of the dwelling,

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- and (in either case) prescribed conditions are fulfilled; or
- (b) the local assessor is satisfied that—
- (i) a different valuation band should have been determined by him as applicable to the dwelling; or
- (ii) the valuation band shown in the list is not that determined by him as so applicable; or
- (c) the assessor has, under Schedule 5 to this Act, added, amended or deleted an apportionment note relating to any lands and heritages included in the valuation roll; or
- (d) there has been a successful appeal under this Act against the valuation band shown in the list.
- (5) The regulations may include provision—
- (a) as to who (other than a local assessor) may make a proposal for the alteration of the list with a view to its being accurately maintained;
- (b) as to the manner and circumstances in which a proposal may be made and the information to be included in a proposal;
- (c) as to the period within which a proposal must be made;
- (d) as to the procedure for and subsequent to the making of a proposal;
- (e) as to the circumstances within which and the conditions upon which a proposal may be withdrawn; and
- (f) requiring the local assessor to inform other prescribed persons of the proposal in a prescribed manner.
- (6) The regulations may include provision that, where there is a disagreement between the local assessor and another person making a proposal for the alteration of a list—
- (a) about the validity of the proposal; or
- (b) about the accuracy of the list,
- an appeal may be made to [<sup>F556</sup>the First-tier Tribunal for Scotland].
- (7) The regulations may include—
- (a) provision as to the period for which or day from which an alteration of a list is to have effect (including provision that it is to have retrospective effect);
- (b) provision requiring a list to be altered so as to indicate the effect (retrospective or otherwise) of the alteration;
- (c) provision requiring the local assessor to inform prescribed persons of an alteration within a prescribed period;
- (d) provision requiring the local assessor to keep for a prescribed period a record of the state of the list before the alteration was made.
- (8) The regulations may include provision as to financial adjustments to be made as a result of alterations, including—
- (a) provision requiring payments or repayments to be made; and
- (b) provision as to the recovery (by deduction or otherwise) of sums due.
- (9) The regulations may include provision that where—
- (a) a local assessor has informed a <sup>F557</sup> . . . council of an alteration to a list; and
- (b) a copy of the list has been deposited by that authority under section 85(5) above,
- the authority must alter the copy accordingly.

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(10) In this section—

“material increase”, in relation to the value of a dwelling, means any increase which is caused (in whole or in part) by any building, engineering or other operation carried out in relation to the dwelling, whether or not constituting development for which planning permission is required;

“material reduction”, in relation to the value of a dwelling, means any reduction which is caused (in whole or in part) by the demolition of any part of the dwelling, any change in the physical state of the dwelling’s locality or any adaptation of the dwelling to make it suitable for use by a physically disabled person.

#### Textual Amendments

**F556** Words in s. 87(6) substituted (1.4.2023) by [The First-tier Tribunal for Scotland \(Transfer of Functions of Valuation Appeals Committees\) Regulations 2023 \(S.S.I. 2023/45\)](#), reg. 1(2), [sch. 2 para. 8\(5\)](#) (with sch. 1 paras. 1-4, 13-20)

**F557** Words in s. 87(9)(a) repealed (1.4.1996) by 1994 c. 39, s. 180(2), [Sch. 14](#) (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), [Sch. 2](#)

## 88 Compilation and maintenance of new lists.

(1) This section applies where the Secretary of State makes an order under subsection (3) (b) of section 74 above providing that, as regards financial years beginning on or after such date as is specified in the order, valuation bands so specified shall be substituted for those for the time being effective for the purposes of subsection (2) of that section.

(2) For the purpose of—

- (a) requiring local assessors to compile, and then maintain, new valuation lists for those financial years; and
- (b) facilitating the compilation and maintenance by the local assessors of those lists,

the provisions of this Part shall have effect with the modifications mentioned in subsection (3) below.

(3) The modifications are—

- (a) for the date specified in section 84(6) and (7) above there shall be substituted the date specified in the order; and
- (b) for the dates specified in sections 85(1) and 86(2) above there shall be substituted such dates as are specified in an order made by the Secretary of State under this subsection.

*Valuation lists: supplemental*

## 89 Powers of entry.

(1) Subject to subsection (2) below, if a local assessor needs to value a property for the purpose of carrying out any functions conferred or imposed on him by or under this Part, he may enter on, survey and value the property.

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*Changes to legislation: Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- (2) At least three clear days' notice in writing of the proposed exercise of the power must be given to the occupier; and there shall be disregarded for this purpose any day which is—
  - (a) a Saturday, a Sunday, Christmas Day or Good Friday; or
  - (b) a day which is a bank holiday under the <sup>M20</sup>Banking and Financial Dealings Act 1971 in Scotland.
- (3) Any person who wilfully delays or obstructs a person in the exercise of a power under this section shall be guilty of an offence and liable on summary conviction to a fine not exceeding level 2 on the standard scale.

#### Marginal Citations

M20 1971 c. 80.

## 90 Information about properties.

- (1) This section makes provision in relation to the carrying out by the local assessor of any functions conferred or imposed on him by or under this Part.
- (2) The local assessor shall have access to and the use of any information available to—
  - (a) the assessor for the purposes of the Valuation Acts;
  - (b) the community charges registration officer; or
  - (c) the electoral registration officer,
 for his area.
- (3) In any case where—
  - (a) a notice is served by a local assessor on a <sup>F558</sup> . . . council, a housing body or on any other person prescribed for the purposes of this section; and
  - (b) the notice requests the supply of information of a description specified in the notice; and
  - (c) the information relates to property and is information which the local assessor reasonably believes will assist him in carrying out any of his functions under this Part,
 the council or other person shall supply the information requested, and shall do so in such form and manner and at such time as the local assessor specifies in the notice.
- (4) For the purpose of carrying out any of his functions under this Part, a local assessor may serve on a person who is or has been an owner or occupier of any dwelling in his area a notice—
  - (a) requesting him to supply to the local assessor information which is of a description specified in the notice; and
  - (b) stating that the local assessor believes the information requested will assist him in carrying out those functions.
- (5) A person on whom a notice is served under subsection (4) above shall supply the information requested if it is in his possession or control, and shall do so in such form and manner as is specified in the notice and within the period of 21 days beginning with the day on which the notice is served.



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- (6) If a person on whom a notice has been served under subsection (4) above fails to comply with subsection (5) above, he shall be guilty of an offence and liable on summary conviction to a fine not exceeding level 2 on the standard scale.
- (7) If, in supplying information in purported compliance with subsection (5) above, a person on whom a notice has been served under subsection (4) above—
  - (a) makes a statement which he knows to be false in a material particular; or
  - (b) recklessly makes a statement which is false in a material particular,he shall be guilty of an offence and liable on summary conviction to imprisonment for a term not exceeding 3 months or a fine not exceeding level 3 on the standard scale or both.
- (8) If in the course of the exercise of their functions any information comes to the notice of a <sup>F559</sup>local authority which they consider would assist the local assessor in carrying out any of his functions under this Part, they shall give him that information.
- (9) It shall be a defence for a person charged with an offence under subsection (6) above to prove that he had a reasonable excuse for acting as he did.

#### Textual Amendments

**F558** Words in s. 90(3)(a) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

**F559** Word in s. 90(8) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(7)** (with s. 128(8)); S.I. 1996/323, art. 4(1)(c)

## 91 Information about lists.

- (1) A person may require a local assessor to give him access to such information as will enable him to establish what is the state of a list, or has been its state at any time since it came into force, if—
  - (a) the local assessor is maintaining the list; and
  - (b) the list is in force or has been in force at any time in the preceding 5 years.
- (2) A person may require a <sup>F560</sup>local authority to give him access to such information as will enable him to establish what is the state of a copy of a list, or has been its state at any time since it was deposited, if—
  - (a) the authority has deposited the copy under section 85(5) above; and
  - (b) the list is in force or has been in force at any time in the preceding 5 years.
- (3) A person may require a <sup>F561</sup>local authority to give him access to such information as will enable him to establish what is the state of a copy of a proposed list if—
  - (a) the authority has deposited the copy under section 85(3) above; and
  - (b) the list itself is not yet in force.
- (4) A requirement under subsection (1), (2) or (3) above must be complied with at a reasonable time and place and without payment being sought; but the information may be in documentary or other form, as the person or authority of whom the requirement is made thinks fit.
- (5) Where access is given under this section to information in documentary form the person to whom access is given may—

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- (a) make copies of (or of extracts from) the document;
  - (b) require a person having custody of the document to supply to him a photographic copy of (or of extracts from) the document.
- (6) Where access is given under this section to information in a form which is not documentary the person to whom access is given may—
- (a) make transcripts of (or of extracts from) the information;
  - (b) require a person having control of access to the information to supply to him a copy in documentary form of (or of extracts from) the information.
- (7) If a reasonable charge is required for a facility under subsection (5) or (6) above, the subsection concerned shall not apply unless the person seeking to avail himself of the facility pays the charge.
- (8) If a person having custody of a document containing, or having control of access to, information access to which is sought under this section—
- (a) intentionally obstructs a person in exercising a right under subsection (1), (2), (3), (5)(a) or (6)(a) above; or
  - (b) refuses to comply with a requirement under subsection (5)(b) or (6)(b) above, he shall be guilty of an offence and liable on summary conviction to a fine not exceeding level 2 on the standard scale.
- (9) It shall be a defence for a person charged with an offence under subsection (8) above to prove that he had a reasonable excuse for acting as he did.

#### Textual Amendments

**F560** Word in s. 91(2) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(8)** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(b)(c)**

**F561** Word in s. 91(3) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(8)** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(b)(c)**

## 92 Information about proposals and appeals.

- (1) A person may, at a reasonable time and without making payment, inspect any proposal made or notice of appeal given under regulations made under section 87 above, if made or given as regards a list which is in force when inspection is sought or has been in force at any time in the preceding five years.
- (2) A person may—
- (a) make copies of (or of extracts from) a document mentioned in subsection (1) above; or
  - (b) require a person having custody of such a document to supply to him a photographic copy of (or of extracts from) the document.
- (3) If a reasonable charge is required for a facility under subsection (2) above, that subsection shall not apply unless the person seeking to avail himself of the facility pays the charge.
- (4) If a person having custody of a document mentioned in subsection (1) above—
- (a) intentionally obstructs a person in exercising a right under subsection (1) or (2)(a) above; or

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- (b) refuses to supply a copy to a person entitled to it under subsection (2)(b) above,
- he shall be guilty of an offence and liable on summary conviction to a fine not exceeding level 2 on the standard scale.
- (5) It shall be a defence for a person charged with an offence under subsection (4) above to prove that he had a reasonable excuse for acting as he did.

### *Setting of the tax*

## **93 Setting of council tax.**

- (1) In respect of the financial year 1993-94 and each subsequent financial year, a local authority shall—
- (a) set an amount of [<sup>F562</sup> regional, islands or district] council tax, [<sup>F562</sup> as appropriate] to be paid in respect of a chargeable dwelling in their area listed in valuation band D (whether or not there is such a dwelling in their area) as specified in section 74(2) above;
  - (b) determine the amount of council tax to be paid in respect of a chargeable dwelling in each of the other valuation bands specified in that section in accordance with the proportion mentioned in subsection (1) of that section, and references in this Part to the setting of a council tax or of an amount of council tax shall be construed as references to the setting of the amount mentioned in paragraph (a) above.
- (2) A local authority shall set its council tax before 11th March in the financial year preceding that for which it is set but it is not invalid merely because it is set on or after that date.
- (3) The amounts mentioned in paragraphs (a) and (b) of subsection (1) above shall be such as will provide sufficient money to meet such part of the total estimated expenses to be incurred by that authority during the financial year in respect of which the amount is set as falls to be met out of their council tax, together with such additional sum as is, in their opinion, required—
- (a) to cover expenses previously incurred;
  - (b) to meet contingencies;
  - (c) to meet any expenses which may fall to be met before the money to be received in respect of their council tax for the next following financial year will become available.
- (4) In calculating, for the purposes of subsection (3) above, such part of the total estimated expenses to be incurred by a local authority as falls to be met out of council tax, account shall be taken of any means by which those expenses may otherwise be met or provided for [<sup>F563</sup> but not of any amounts in such fund (other than the local authority's general fund) as is established by the authority under regulations made for the purposes of this subsection.]
- [<sup>F564</sup>(5) Regulations made under subsection (4) above shall specify what kind of sums are to be paid into or out of the fund established under the regulations.]
- [<sup>F565</sup>(6) A statutory instrument containing regulations under subsection (4) shall be made by the Scottish Ministers and subject to annulment in pursuance of a resolution of the Scottish Parliament.]

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### Textual Amendments

- F562** Words in s. 93(1)(a) repealed (19.2.1996 subject to art. 2(2) of the commencing S.I.) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, **art. 2(1)(b)(d)(i)(2)**
- F563** Words in s. 93(4) inserted (S.) (1.4.2003) by Local Government in Scotland Act 2003 (asp 1), **ss. 41(2)(a)**, 62(2); S.S.I. 2003/134, **art. 2**, Sch.
- F564** S. 93(5) inserted (S.) (1.4.2003) by Local Government in Scotland Act 2003 (asp 1), **ss. 41(2)(b)**, 62(2); S.S.I. 2003/134, **art. 2**, Sch.
- F565** S. 93(6) inserted (S.) (26.11.2003) by The Local Government in Scotland Act 2003 (Ancillary Provision) Order 2003 (S.S.I. 2003/567), **art. 2(2)**

## 94 Substituted and reduced settings.

- (1) Subject to subsection (3) below, a local authority may set, in substitution for an amount of council tax already set or deemed to have been set, a lesser amount of council tax for the same financial year.
- (2) Schedule 7 to this Act has effect for the purpose of making provision as to the reduction of council tax where the Secretary of State is satisfied, in accordance with that Schedule, that the total estimated expenses mentioned in section 93(3) above of a local authority are excessive or that an increase in those expenses is excessive.
- (3) A local authority may not set a substitute amount of council tax during the period between the approval by the House of Commons of a report in respect of that authority made by the Secretary of State under paragraph 1 of that Schedule and the setting or deemed setting of a reduced amount of council tax under paragraph 3 of that Schedule.
- (4) Section 93(2) above shall not apply for the purposes of this section.
- (5) A local authority who, in respect of any financial year, set (or are deemed to have set) a substituted or reduced council tax shall neither wholly nor partially offset the difference between—
  - (a) the amount produced by that substituted or reduced setting; and
  - (b) the amount which would have been produced had they not substituted or reduced their setting,

with sums advanced from their loans fund established under Schedule 3 to the 1975 Act:

Provided that such offsetting may nevertheless be permitted by the Secretary of State in any case on such terms and conditions as he considers appropriate.

- (6) If the Secretary of State is of the opinion that subsection (5) above, or any term or condition imposed under the proviso thereto, has been contravened, the local authority shall, on such opinion being intimated to them, reimburse their loans fund forthwith or within such time as the Secretary of State may allow.
- (7) Anything paid by reference to one setting of council tax shall be treated as paid by reference to a substitute setting under subsection (1) above or a reduced setting or deemed setting by virtue of paragraph 3 of Schedule 7 to this Act.
- (8) Where a person has paid by reference to one setting of council tax more than is due under a substituted or reduced setting—
  - (a) the balance shall be repaid to the person if he so requires;

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- (b) in any other case the balance shall (as the <sup>F566</sup>local]authority determine) either be repaid to the person or be credited against any subsequent liability of the person to pay in respect of any council tax due to the authority.
- (9) Where—
- (a) a substitute amount of council tax has been set under subsection (1) above; or
  - (b) a reduced amount of council tax has been set or been deemed to have been set under paragraph 3 of that Schedule,
- the <sup>F567</sup> . . . council shall levy and collect that substituted or reduced amount in place of the previous amount of council tax <sup>F567</sup> . . .

**Textual Amendments**

**F566** Word in s. 94(8) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(9)**; S.I. 1996/323, **art. 4(1)(b)(c)**

**F567** Words in s. 94(9) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

**<sup>F568</sup>94A Transitional provisions.**

- (1) The Secretary of State may, after consulting such associations of local authorities as appear to him to be appropriate, specify in a report, as regards the financial year 1996-97 and any local authority, the amount which in his opinion should be used as the basis of comparison for the purposes of paragraph 1(1) of Schedule 7 to this Act.
- (2) A report under this section—
  - (a) shall contain such explanation as the Secretary of State considers desirable of the calculation by him of the amount mentioned in subsection (1) above; and
  - (b) shall be laid before the House of Commons.
- (3) A report under this section may relate to two or more authorities and may be amended by a subsequent report under this section.
- (4) If a report under this section is approved by resolution of the House of Commons, paragraph 1(1) of Schedule 7 to this Act shall have effect, as regards the financial year 1996-97 and any authority to which the report relates, as if the amount mentioned in subsection (1) above were the basis of comparison there referred to.
- (5) This section shall not apply in relation to Orkney Islands, Shetland Islands and Western Isles.]

**Textual Amendments**

**F568** S. 94A inserted (4.1.1995) by 1994 c. 39, s. 24 (with ss. 7(2), 128(8)); S.I. 1994/2850, art. 3(a), **Sch. 2**

**<sup>F569</sup>95 District council tax: setting and collection.**

.....

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#### **Textual Amendments**

**F569** S. 95 repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

## **96 Information.**

- (1) Within 21 days after setting a council tax, a local authority shall publish in at least one newspaper circulating in their area a notice of—
  - (a) the provision of this Act under which the council tax has been set; and
  - (b) the amounts payable in respect of chargeable dwellings in each valuation band.
- (2) Failure to comply with subsection (1) above does not make the setting of an amount invalid.

#### **Modifications etc. (not altering text)**

**C191** S. 96 applied (with modifications) (24.6.1992) by S.I. 1992/1203, **reg. 2**, Sch.

### *Levying and collection of the tax*

## **97 Levying and collection of council tax.**

- [<sup>F570</sup>(1) A local authority shall levy and collect the council tax set by them in respect of their area.]
- (2) .....
  - (3) Schedule 2 to this Act (which contains provisions about administration, including collection) shall have effect.
  - (4) Schedule 3 to this Act (which contains provisions about civil penalties) shall have effect.
  - (5) Schedule 8 to this Act (which contains provisions about the recovery of sums due, including sums due as penalties) shall have effect.

#### **Textual Amendments**

**F570** S. 97(1) substituted (19.2.1996 subject to art. 2(2) of the commencing S.I.) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(10)(a)** (with s. 128(8)); S.I. 1996/323, **art. 2(1)(b)(c)**

#### **Modifications etc. (not altering text)**

**C192** S. 97 applied (with modifications) (24.6.1992) by S.I. 1992/1203, **reg. 2**, **Sch.**

*Status:* This version of this Act contains provisions that are prospective.

*Changes to legislation:* Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

### Miscellaneous and supplemental

## 98 Information required by Secretary of State.

- (1) Subsection (2) below applies where—
  - (a) the Secretary of State serves a notice on a [local] authority requiring them to supply to the Secretary of State information specified in the notice;
  - (b) the information is in the possession or control of the authority and was obtained by them for the purpose of carrying out their functions under this Act; and
  - (c) the information is not personal information.
- (2) The authority shall supply the information required, and shall do so in such form and manner and at such time as the Secretary of State specifies in the notice.
- (3) Personal information is information which relates to an individual (living or dead) who can be identified from that information or from that and other information supplied by the authority; and personal information includes any expression of opinion about the individual and any indication of the intentions of any person in respect of the individual.

#### Modifications etc. (not altering text)

**C193** Word in s. 98(1) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(11)**; S.I. 1996/323, **art. 4(1)(b)(c)**

## 99 Interpretation of Part II.

- (1) In this Part and in sections 107 to 112 below, unless the context otherwise requires—
  - “the 1947 Act” means the <sup>M21</sup>Local Government (Scotland) Act 1947;
  - “the 1956 Act” means the <sup>M22</sup>Valuation and Rating (Scotland) Act 1956;
  - <sup>F571</sup> . . .
  - “the 1973 Act” means the <sup>M23</sup>Local Government (Scotland) Act 1973;
  - “the 1975 Act” means the <sup>M24</sup>Local Government (Scotland) Act 1975;
  - “the 1980 Act” means the <sup>M25</sup>Water (Scotland) Act 1980;
  - “the Valuation Acts” means the <sup>M26</sup>Lands Valuation (Scotland) Act 1854, the Acts amending that Act, and any other enactment relating to valuation;
  - “apportionment note” has the meaning assigned to it in paragraph 1 of Schedule 5 to this Act;
  - “council tax” shall be construed in accordance with the provisions of section 70(1) above;
  - <sup>F571</sup> . . .
  - <sup>F572</sup> . . .
  - [<sup>F573</sup>“local authority” means a council constituted under section 2 of the Local Government etc. (Scotland) Act 1994; and “council” shall be construed accordingly;]
  - “housing body” means—
    - (a) <sup>F574</sup> . . . . .

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(b) a development corporation (within the meaning of the <sup>M27</sup>New Towns (Scotland) Act 1968); or

(c) Scottish Homes;

“part residential subjects” means lands and heritages which are used partly as the sole or main residence of any person, other than—

(a) dwellings (except the residential part of part residential subjects);

(b) such other class or classes of lands and heritages as may be prescribed;

F571 ...

F571 ...

“rateable value” shall be construed in accordance with the provisions of section 6 of the 1956 Act;

“resident”, in relation to any dwelling, means an individual who has attained the age of 18 years and has his sole or main residence in the dwelling; and cognate expressions shall be construed accordingly;

F575 ...

F571 ...

(2) In this Part and sections 107 to 112 below and in any other enactment, whether passed or made before or after the passing of this Act, and unless the context otherwise requires—

(a) the word “rate” shall mean—

(i) the non-domestic rate;

F576(ii) .....

F576(iii) .....

(b) the expression “non-domestic rate” shall be construed in accordance with the provisions of section 37 of the 1975 Act;

F576(c) .....

F576(d) .....

and cognate expressions shall be construed accordingly.

(3) In this Part—

(a) any reference to dwellings listed in a particular valuation band shall be construed in accordance with section 74(5) above; and

(b) any reference to an amount payable in respect of council tax for any financial year includes a reference to an amount payable in respect of council tax for any period falling within that year.

**Textual Amendments**

**F571** Definitions in s. 99(1) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(b)(d) Sch. 2**

**F572** Definition of “levying authority” in s. 99(1) repealed (1.4.1996) by 1994 c. 39, s. 180(1)(2), **Sch. 13** para. 176(12)(a), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(c)(d), **Sch. 2**

**F573** Definition of “local authority” in s. 99(1) substituted (19.2.1996 but subject to art. 2(2) of the commencing S.I.) by 1994 c. 39, s. 128(1), **Sch. 13 para. 176(12)(b)**; S.I. 1996/323, **arts. 2(1)(c)(2)**

**F574** S. 99(1): para.(a) of the definition “housing body” repealed (1.4.1996) by 1994 c. 39, s. 180(1)(2), **Sch. 13** para. 176(12)(c), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(c)(d), **Sch. 2**

**F575** Words in s. 99(1) repealed (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 8(6)** (with sch. 1 paras. 1-4, 13-20)



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**F576** S. 99(2)(a)(ii)(iii)(c)(d) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(b)(d), **Sch. 2**

**Modifications etc. (not altering text)**

**C194** S. 99(3) applied (with modifications) (24.6.1992) by S.I. 1992/1203, reg. 2, **Sch.**

**Commencement Information**

**II** S. 99 wholly in force; s. 99(1)(3) in force at Royal Assent see s. 119(2)(a); s. 99(2) in force at 1.4.1993 by S.I. 1993/575, **art. 2**

**Marginal Citations**

- M21** 1947 c. 43.
- M22** 1956 c. 60.
- M23** 1973 c. 65.
- M24** 1975 c. 30.
- M25** 1980 c. 45.
- M26** 1854 c. 91.
- M27** 1968 c. 16.

**PART III**

COMMUNITY CHARGES

**100 Abolition of community charges.**

- (1) No person shall be subject to a community charge in respect of any day falling after 31st March 1993.
- (2) In this section “community charge” means—
  - (a) in relation to England and Wales, any community charge provided for by the 1988 Act;
  - (b) in relation to Scotland, any community charge or community water charge provided for by the 1987 Act.

**101 Transitory exemption for school leavers.**

- (1) After paragraph 5 of Schedule 1 to the <sup>M28</sup>1988 Act (personal community charge: exemption) there shall be inserted the following paragraph—

**School leavers**

- “5A A person is an exempt individual on a particular day if—
- (a) he is aged under 20 on the day,
  - (b) the day falls within the period of 6 months beginning with 1 May 1992,
  - (c) immediately before that date he was undertaking a qualifying course of education, and
  - (d) the course was not undertaken in consequence of an office or employment held by him.”

*Status: This version of this Act contains provisions that are prospective.*

*Changes to legislation: Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- (2) After sub-paragraph (1) of paragraph 6A of Schedule 1A to the <sup>M29</sup>1987 Act (personal community charge: exemption) there shall be inserted the following sub-paragraph—

“(1A) If such a person as is mentioned in sub-paragraph (1) above ceases to undertake such a course of education on or after 30th April 1992, he shall continue to be exempt until the start of the earlier of the following days—

- (a) 1st November 1992,
- (b) his twentieth birthday.”

#### Marginal Citations

M28 1988 c.41

M29 1987 c.47

## 102 Transitory enforcement provisions for England and Wales.

- (1) Schedule 4 to the <sup>M30</sup> 1988 Act (community charges: enforcement) shall be amended as follows.

- (2) In paragraph 7 (distress), after sub-paragraph (3) there shall be inserted the following sub-paragraph—

“(3A) The regulations may include provision that—

- (a) no person shall make a distress unless he is an officer of the authority concerned, or he is a person of a prescribed description and any prescribed conditions are fulfilled;
- (b) no person making a distress shall seize goods of a prescribed description.”

- (3) In paragraph 8 (commitment to prison), in sub-paragraph (1)(a), for the words “it appears to the authority that no (or insufficient) goods of the debtor can be found” there shall be substituted the words “ the person making the distress reports to the authority that he was unable (for whatever reason) to find any or sufficient goods of the debtor ”.

- (4) After paragraph 13 there shall be inserted the following paragraph—

#### “13A Admissibility of evidence

- (1) Regulations under this Schedule may include provision that, in any proceedings before a magistrates’ court under any provision included by virtue of the preceding provisions of this Part of this Schedule—

- (a) a statement contained in a document of record shall be admissible as evidence of any fact stated in it of which direct oral evidence would be admissible; and
- (b) a certificate which is made with respect to a document of record produced by a computer and purports to be signed by a responsible person shall be admissible as evidence of anything which is stated in it to the best of his information and belief.

- (2) In this paragraph—

“document of record” means a document constituting or forming part of a record compiled by the authority concerned;

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“responsible person” means a person occupying a responsible position in relation to the operation of the computer;

“statement” includes any representation of fact, whether made in words or otherwise.”

- (5) In paragraph 15 (joint and several liability), in sub-paragraph (3), for the words “it appears to the authority concerned that no (or insufficient) goods of that person can be found” there shall be substituted the words “ the person making the distress reports to the authority that he was unable (for whatever reason) to find any or sufficient goods of the chargeable person ”.

#### Marginal Citations

M30 1988 c.41

## PART IV

### MISCELLANEOUS

#### *Social security*

#### **103 Council tax benefit.**

Schedule 9 to this Act (which amends the Social Security Acts so as to make provision for benefit in respect of council tax in Great Britain) shall have effect.

#### *English and Welsh provisions*

#### **104 Non-domestic rating, grants and funds.**

Schedule 10 to this Act (which amends the provisions of the 1988 Act relating to non-domestic rating, grants and funds) shall have effect.

#### **105 Grants to voluntary organisations.**

In section 48 of the <sup>M31</sup>Local Government Act 1985 (grants to voluntary organisations), after subsection (4) there shall be inserted the following subsection—

“(4A) The Secretary of State may by order provide that if—

- (a) a scheme requires the total expenditure to be incurred under the scheme in any financial year—

(i) in the making of grants; and

(ii) in the discharging by the designated council of its functions under the scheme,

to be approved in accordance with the scheme by some or all of the constituent councils; and

- (b) the total expenditure to be incurred in any financial year is not approved as required by the scheme before such date as may be specified in relation to that financial year in the order,

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the constituent councils shall be deemed, subject to any order which has been or may be made under subsection (5) below, all to have given their approval for that financial year to total expenditure of an amount equal to the amount that was approved or, as the case may be, deemed to have been approved for the preceding financial year.”

#### Marginal Citations

M31 1985 c. 51.

### 106 Council tax and community charges: restrictions on voting.

- (1) This section applies at any time to a member of a local authority, or a member of a committee of a local authority or of a joint committee of two or more local authorities (including in either case a sub-committee), [<sup>F577</sup><sup>F578</sup> or a council manager within the meaning of section 11(4)(b) of the Local Government Act 2000,] if at that time—
- (a) a sum falling within paragraph 1(1)(a) of Schedule 4 to this Act; or
  - (b) a sum falling within paragraph 1(1)(a), (b), (d) or (ee) of Schedule 4 to the 1988 Act (corresponding provisions with respect to community charges),
- has become payable by him and has remained unpaid for at least two months.
- (2) Subject to subsection (5) below, if a member [<sup>F579</sup><sup>F580</sup> or a council manager] to whom this section applies is present at a meeting of the authority or committee [<sup>F581</sup> or in the case of an authority which are operating executive arrangements the executive of that authority or any committee of that executive] at which any of the following matters is the subject of consideration, namely—
- (a) any calculation required by Chapter III, IV [<sup>F582</sup>, 4ZA] or [<sup>F583</sup>IVA] of Part I of this Act;
  - (b) any recommendation, resolution or other decision which might affect the making of any such calculation; or
  - (c) the exercise of any functions under Schedules 2 to 4 to this Act or Schedules 2 to 4 to the 1988 Act (corresponding provisions with respect to community charges),

he shall at the meeting and as soon as practicable after its commencement disclose the fact that this section applies to him and shall not vote on any question with respect to the matter.

- [<sup>F584</sup>(2A) In the case of an authority which are operating executive arrangements, if or to the extent that any matter listed in paragraphs (a), (b) or (c) of subsection (2) is the responsibility of the executive of that authority, no member of the executive to whom this section applies [<sup>F585</sup>, and no assistant to the executive (within the meaning of paragraph 3A of Schedule 1 to the Local Government Act 2000) to whom this section applies,] shall take any action or discharge any function with respect to that matter.]
- (3) If a person fails to comply with subsection (2) above, he shall for each offence be liable on summary conviction to a fine not exceeding level 3 on the standard scale, unless he proves that he did not know—
- (a) that this section applied to him at the time of the meeting; or
  - (b) that the matter in question was the subject of consideration at the meeting.

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- (4) A prosecution for an offence under this section shall not be instituted except by or on behalf of the Director of Public Prosecutions.
- (5) Subsections (1) to (3) of section 97 of the <sup>M32</sup>Local Government Act 1972 (removal or exclusion of liability etc.) shall apply in relation to this section and any disability imposed by it as they apply in relation to section 94 of that Act and any disability imposed by that section.
- (6) In this section “local authority” has the same meaning as in sections 94 and 97 of the <sup>M33</sup>Local Government Act 1972.

#### Textual Amendments

- F577** Words in s. 106(1) inserted (11.7.2001 (E.), 1.4.2002 (W.)) by S.I. 2001/2237, arts. 2(n), 28(1)(a); S.I. 2002/808, **art. 27(1)(a)**
- F578** Words in s. 106(1) repealed (W.) (10.7.2011) by [Local Government \(Wales\) Measure 2011 \(nawm 4\)](#), ss. 34(9)(a), 178(2), **Sch. 4 Pt. B**
- F579** Words in s. 106(2) inserted (11.7.2001 (E.), 1.4.2002 (W.)) by S.I. 2001/2237, arts. 2(n), 28(1)(b)(i); S.I. 2002/808, **art. 27(1)(b)(i)**
- F580** Words in s. 106(2) repealed (W.) (10.7.2011) by [Local Government \(Wales\) Measure 2011 \(nawm 4\)](#), ss. 34(9)(b), 178(2), **Sch. 4 Pt. B**
- F581** Words in s. 106(2) inserted (11.7.2001 (E.), 1.4.2002 (W.)) by S.I. 2001/2237, arts. 2(n), 28(1)(b)(ii); S.I. 2002/808, **art. 27(1)(b)(ii)**
- F582** Word in s. 106(2)(a) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 6 para. 31**; S.I. 2011/2896, art. 2(i)
- F583** Word in s. 106 substituted (27.7.1999 with effect as mentioned in s. 30(2) of the amending Act.) by 1999 c. 27, s. 30(1), **Sch. 1 Pt. II para. 8**
- F584** S. 106(2A) inserted (11.7.2001 (E.), 1.4.2002 (W.)) by S.I. 2001/2237, arts. 2(n), 28(1)(c); S.I. 2002/808, **art. 27(1)(c)**
- F585** Words in s. 106(2A) inserted (5.5.2022) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\)](#), s. 175(7), **Sch. 6 para. 4**; S.I. 2021/231, art. 6(t) (as substituted by S.I. 2021/1249, art. 3(2))

#### Modifications etc. (not altering text)

- C195** S. 106 applied (with modifications) (8.1.1996) by 1995 c. X, ss. 1(3), 44, Sch. Pt. II

#### Marginal Citations

- M32** 1972 c. 70.  
**M33** 1972 c. 70.

### Scottish provisions

## 107 Water and sewerage charges.

<sup>F586</sup>(1) . . . . .

(2) The 1980 Act shall have effect subject to the amendments made in Part IV of <sup>F587</sup>Schedule 11 to this Act].

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### Textual Amendments

**F586** S. 107(1) repealed (1.4.1996) by 1994 c. 39, s. 180(1)(2), Sch. 13 para. 176(13)(a), Sch. 14 (with s. 128(8)); S.I. 1996/323, art. 4(1)(b)(c)(d), Sch. 2

**F587** Words in s. 107(2) substituted (1.4.1996) by 1994 c. 39, s. 180(1), Sch. 13 para. 176(13)(b) (with s. 128(8)); S.I. 1996/323, art. 4(1)(b)(c)

## 108 Payments to local authorities by Secretary of State.

- (1) The Secretary of State may, in respect of the financial year 1993-94 and each subsequent financial year—
  - (a) make grants, (to be known as “revenue support grants”) to local authorities; and
  - (b) distribute among local authorities the money recovered by way of non-domestic rates (“non-domestic-rate income”) in that financial year.
- (2) Schedule 12 to this Act has effect in relation to revenue support grant and the recovery and distribution of non-domestic rate income.

### [<sup>F588</sup>108A] Special grants.

- (1) The Secretary of State may, with the consent of the Treasury, pay a grant (in this section referred to as a “special grant”) in accordance with this section to a local authority.
- (2) Where the Secretary of State proposes to make a special grant to one authority he shall, before making the grant, make a determination stating—
  - (a) the authority to which the grant is to be paid;
  - (b) the purpose for which the grant is to be paid; and
  - (c) the amount of the grant which is to be paid or the manner in which that amount is to be calculated.
- (3) Where the Secretary of State proposes to make special grants to more than one authority he shall, before making the grants, make a determination stating—
  - (a) to which authorities they are to be paid;
  - (b) the purpose for which they are to be paid; and
  - (c) either—
    - (i) the amount which he proposes to pay to each authority or the manner in which the amount is to be calculated; or
    - (ii) the total amount which he proposes to distribute among the authorities and the basis upon which he proposes to distribute that amount.
- (4) A determination under subsection (2) or (3) above shall be made with the consent of the Treasury and shall be specified in a report (to be called a special grant report) which shall contain such explanation of the main features of the determination as the Secretary of State considers to be desirable.
- (5) A special grant report shall be laid before the [<sup>F589</sup>Scottish Parliament] and, as soon as is reasonably practicable thereafter, the Secretary of State shall send a copy of it to any authority to which he proposes to make a special grant in accordance with the determination.

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- (6) No special grant shall be paid unless the special grant report containing the determination relating to the grant has been approved by a resolution of the [<sup>F590</sup>Scottish Parliament].
- (7) A special grant report may specify conditions which the Secretary of State may with the consent of the Treasury impose on the payment of, or of any instalment of, any special grant to which the report relates; and the conditions may—
  - (a) require the provision of returns or other information before a payment is made to the authority concerned; or
  - (b) relate to the use of the amount paid, or to the repayment in specified circumstances of all or part of the amount paid.
- (8) Without prejudice to compliance with any conditions imposed as mentioned in subsection (7) above, a special grant shall be paid at such time or in instalments of such amounts and at such times as the Secretary of State may, with the consent of the Treasury, determine.]

#### Textual Amendments

**F588** S. 108A inserted (4.1.1995) by 1994 c. 39, s. 167 (with s. 128(8)); S.I. 1995/2850, art. 3(a), Sch. 2

**F589** Words in s. 108A(5) substituted (27.7.2000) by S.I. 2000/2040, art. 2, Sch. para. 14(3)

**F590** Words in s. 108A(6) substituted (27.7.2000) by S.I. 2000/2040, art. 2, Sch. para. 14(3)

## 109 Council tax grants.

- (1) If regulations under section 80 above have effect in respect of a financial year the Secretary of State may, with the consent of the Treasury, pay a grant to a [<sup>F591</sup>local] authority as regards that financial year.
- (2) The amount of the grant shall be such as the Secretary of State may with the consent of the Treasury determine.
- (3) A grant under this section shall be paid at such time, or in instalments of such amounts and at such times, as the Secretary of State may with the consent of the Treasury determine.
- (4) In making any payment of grant under this section the Secretary of State may impose such conditions as he may with the consent of the Treasury determine; and the conditions may relate to the repayment in specified circumstances of all or part of the amount paid.
- (5) In deciding whether to pay a grant under this section, and in determining the amount of any such grant, the Secretary of State shall have regard to his estimate of any amount which, in consequence of the regulations, the authority might reasonably be expected to lose, or to have lost, by way of payments in respect of council tax as it has effect for the financial year concerned.

#### Textual Amendments

**F591** Words in s. 109(1) substituted (1.4.1996) by 1994 c. 39, s. 180(1), Sch. 13 para. 176(14) (with s. 128(8)); S.I. 1996/323, art. 4(1)(b)(c)

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## 110 Amendments to the 1975 Act in relation to non-domestic rates.

(1) After section 7 of the 1975 Act there shall be inserted the following section—

### “7A Provisions as to setting of non-domestic rates.

- (1) The Secretary of State shall, in respect of the financial year 1993-94 and each subsequent financial year, prescribe for each local authority a rate which shall be their non-domestic rate in respect of that year.
- (2) Non-domestic rates shall be levied in accordance with section 7 of this Act by each rating authority in respect of lands and heritages—
  - (a) which are subjects (other than part residential subjects) in respect of which there is an entry in the valuation roll, according to their rateable value or, where a rateable value has been prescribed or determined in respect of the lands and heritages under section 128 of the <sup>M34</sup>Local Government Finance Act 1988, according to that rateable value; or
  - (b) which are part residential subjects, according to that part of their rateable value which is shown in the apportionment note as relating to the non-residential use of those subjects or, where a rateable value has been prescribed or determined in respect of the lands and heritages under section 128 of the <sup>M35</sup>Local Government Finance Act 1988, according to that part of that rateable value which is so shown in the apportionment note.
- (3) The rates prescribed under subsection (1) above shall be known—
  - (a) in the case of the regional council, as the non-domestic regional rate;
  - (b) in the case of the district council, as the non-domestic district rate; and
  - (c) in the case of the islands council, as the non-domestic islands rate.
- (4) References (however expressed) in any enactment to the non-domestic rate determined by a local authority shall be construed as references to the non-domestic rate prescribed for the local authority under this section.
- (5) A statutory instrument containing any order under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.”

(2) For section 7A of the 1975 Act there shall be substituted the following section—

### “7B Provisions as to setting of non-domestic rates.

- (1) The Secretary of State shall, in respect of the financial year following that in which this subsection comes into force and each subsequent financial year, prescribe a rate which shall be the non-domestic rate to be levied throughout Scotland in respect of that financial year.
- (2) Subject to subsection (3) below, non-domestic rates shall be levied in accordance with section 7 of this Act by each rating authority in respect of lands and heritages in their area, being lands and heritages—
  - (a) which are subjects (other than part residential subjects) in respect of which there is an entry in the valuation roll, according to their rateable value or, where a rateable value has been prescribed or determined in respect of the lands and heritages under section 128 of the <sup>M36</sup>Local Government Finance Act 1988, according to that rateable value; or



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- (b) which are part residential subjects, according to that part of their rateable value which is shown in the apportionment note as relating to the non-residential use of those subjects or, where a rateable value has been prescribed or determined in respect of the lands and heritages under section 128 of the Local Government Finance Act 1988, according to that part of that rateable value which is so shown in the apportionment note.
- (3) In the application of section 7 of this Act to the levying of the non-domestic rate prescribed under this section, for the words “to which the rate relates” in each of subsections (1) and (2) of that section there shall be substituted the words “of the rating authority”.
- (4) References (however expressed) in any enactment to the non-domestic rate determined by a local authority shall be construed as references to the non-domestic rate prescribed under this section.
- (5) A statutory instrument containing any order under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.”
- (3) In section 37 (interpretation) of the 1975 Act, in the definition of “non-domestic rate”, for “section 7A” there shall be substituted “section 7B”.
- (4) For section 9A of the 1975 Act (as inserted by paragraph 13 of Schedule 12 to the 1988 Act) there shall be substituted the following section—

**“9A Interest on rates paid in error.**

- (1) Subject to regulations made under this section—
  - (a) where any amount has been paid to a rating authority in respect of rates either—
    - (i) in error; or
    - (ii) in consequence of the entry on to the valuation roll of a valuation which is subsequently reduced,and the rating authority repay the amount, the authority shall also pay to the person to whom the repayment is made interest on the amount; and
  - (b) where any amount has been repaid to any person by a rating authority either—
    - (i) in error; or
    - (ii) in consequence of the entry on to the valuation roll of a valuation which is subsequently increased,and the rating authority recover the amount, the authority may also recover from that person any interest paid on that amount.
- (2) The Secretary of State may by regulations make provision as to—
  - (a) the circumstances in which interest is to be payable or recoverable by a rating authority;
  - (b) the rate at which any interest is to be paid, or the manner in which such rate is to be determined; and
  - (c) the date or dates from which, or by reference to which, any payment of interest is to run.

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- (3) This section applies to any payments such as are mentioned in subsection (1) which were made—
- (a) after 1st April 1990; and
  - (b) before the coming into force of this section,
- as it applies to such payments made after the coming into force of this section; but does not entitle any person to receive any payment of interest in respect of any such payment made before 1st April 1990.
- (4) Regulations made under this section may provide for the deduction from any sum paid by way of interest under or by virtue of this section of any sum previously paid under or by virtue of any other enactment by way of interest in respect of the same payment.
- (5) Regulations under this section—
- (a) may make different provision in relation to different cases or descriptions of case;
  - (b) may include such transitional provisions as appear to the Secretary of State to be necessary or expedient; and
  - (c) shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.”

#### Commencement Information

**I2** S. 110 partly in force; s. 110 not in force at Royal Assent see s. 119(2)(a); s. 110(1)(4) in force at 1.10.1992 by S.I. 1992/2183, art. 2(a) (with art. 3); s. 110(2)(3) in force at 31.3.1995 by S.I. 1995/3152, art. 2 (with art. 4)

#### Marginal Citations

**M34** 1988 c. 41.  
**M35** 1988 c. 9.  
**M36** 1988 c. 41.

## 111 Statutory and other references to rateable values etc.

- (1) Where—
- (a) in any deed relating to heritable property executed before 1st April 1989 there is any provision which apportions any liability according to the assessed rental or, as the case may be, the gross annual, net annual or rateable value of any properties; and
  - (b) all the properties involved in the apportionment appear in the valuation roll in force immediately before 1st April 1989; and
  - (c) one or more of the properties constitute dwellings,
- then, with effect from 1st April 1989, any reference to the assessed rental or, as the case may be, to any of those values in any such deed shall, unless the context otherwise requires, be construed as a reference to the net annual value or, as the case may be, to the gross annual, net annual or rateable value which appears in relation to any of those properties in the valuation roll in force immediately before that date.

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- (2) Where in any document executed before 1st April 1989 there is a reference to the assessed rental or, as the case may be, to the gross annual, net annual or rateable value of any property which—
- (a) constitutes a dwelling; and
  - (b) appears in the valuation roll in force immediately before 1st April 1989,
- then, with effect from that date that reference shall, unless the context otherwise requires, be construed as a reference to the net annual value or, as the case may be, to the gross annual, net annual or rateable value which appears in relation to that property in the valuation roll in force immediately before that date.
- (3) Subject to subsection (4) below, where in any enactment (including an enactment contained in a subordinate instrument) there is a reference to the gross annual value, net annual value or rateable value of any property which constitutes a dwelling, then, with effect from 1st April 1989, that reference shall, unless the context otherwise requires, be construed as a reference to the gross annual value, net annual value or rateable value—
- (a) subject to subsection (6) below, which appears in relation to that property in the valuation roll in force immediately before that date; or
  - (b) subject to subsection (7) below, in the case of such property which does not come into existence or occupancy as a dwelling until after that date, which would have appeared in the roll in respect of it had it been in existence or occupancy as such immediately before that date.
- (4) Where in any enactment (including an enactment contained in a subordinate instrument or an enactment which falls to be construed in accordance with subsection (3) above) there is a reference to a rate or rateable value or to any factor connected with rating, or valuation for rating, the Secretary of State may make regulations providing that the reference shall instead be such as is prescribed.
- (5) Regulations may provide as mentioned in subsection (4) above—
- (a) as regards such enactment, or enactments of such description, as may be prescribed;
  - (b) in such way as the Secretary of State thinks fit (whether by amending enactments or otherwise).
- (6) Where, before or after 1st April 1989, there is a material change of circumstances, within the meaning of section 37(1) of the 1975 Act—
- (a) in relation to any such property as is mentioned in subsection (3)(a) above; and
  - (b) in respect of which no alteration has been made to the valuation roll in force immediately before that date,
- references in that subsection to the gross annual, net annual or rateable value of that property which appears in the roll in force immediately before that date shall be construed as references to the gross annual, net annual or rateable value which would have so appeared had that roll been altered to take account of that material change of circumstances.
- (7) Where there is a material change of circumstances, within the meaning of section 37(1) of the 1975 Act, in relation to any such property as is mentioned in subsection (3) (b) above, references in that subsection to the gross annual, net annual or rateable value of that property which would have appeared in respect of it in the roll in force immediately before 1st April 1989 shall be construed as references to the gross annual,

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net annual or rateable value which would have so appeared had that material change of circumstances been taken into account.

- (8) The assessor shall, at the request of any person and on payment of such fee as may be prescribed, certify—
- (a) what would have appeared in the valuation roll in force immediately before 1st April 1989 as the gross annual value, net annual value or rateable value of any such property as is mentioned in subsection (3)(b) above; or
  - (b) what would have appeared in that roll as the gross annual value, net annual value or rateable value of any such property as is mentioned in subsection (3) above had that roll been altered to take account of any material change of circumstances, within the meaning of section 37(1) of the 1975 Act, occurring before or after that date.
- (9) An appeal shall lie—
- (a) against any certificate issued by the assessor under subsection (8) above; or
  - (b) against any refusal by the assessor to issue a certificate under that subsection, and the provisions of the Valuation Acts in regards to appeals and complaints shall apply, subject to such modifications and adaptations as may be prescribed, for the purposes of this subsection.
- (10) Without prejudice to section 35 of the <sup>M37</sup>Lands Valuation (Scotland) Act 1854 (which relates to the preservation of valuation rolls by the Keeper of the Records of Scotland), the assessor for each valuation area shall retain a copy of the valuation roll in force immediately before 1st April 1989 for the purposes of this Act; and the copy so retained shall be made available for public inspection at the assessor's offices during ordinary business hours.
- [<sup>F592</sup>(10A) For the purposes of subsection (10) above, on and after 1st April 1996 the valuation roll which an assessor for a valuation area constituted under section 27 of the Local Government etc. (Scotland) Act 1994 is required to retain shall be the valuation roll for every valuation area existing before that date any part of which lies within his valuation area.]
- (11) Where the net annual value of any property does not appear, or would not have appeared, in the valuation roll in force immediately before 1st April 1989, references in this section to the appearance in that roll of the net annual value of that property shall be taken as references to the appearance of its rateable value.
- (12) For the purposes of this section “gross annual value”, “net annual value” and “rateable value” shall continue to be construed in accordance with the provisions of section 6 of the 1956 Act as those provisions had effect immediately before 1st April 1989.

#### Textual Amendments

**F592** .S. 111(10A) inserted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(15)** (with s. 128(8)); S.I. 1996/323, **art. 4(b)(c)**

#### Marginal Citations

**M37** 1854 c. 91.

*Status: This version of this Act contains provisions that are prospective.*

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## 112 Council tax and community charges: restrictions on voting.

- (1) This section applies at any time to a member of a local authority, or a member of a committee of a local authority or of a joint committee of two or more local authorities (including in either case a sub-committee), if at that time—
- (a) a sum falling within paragraph 1(1)(a) of Schedule 8 to this Act (including a sum falling within that paragraph by virtue of paragraph 11 of Schedule 11 to this Act) has become payable by him and has remained unpaid for at least two months; or
  - (b) a sum falling within paragraph—
    - (i) 4 or 5 of Schedule 2 (collection etc. of community charges); or
    - (ii) 11 of Schedule 5 (as read with the said paragraphs 4 and 5),to the 1987 Act has become payable by him and has remained unpaid for at least three months.
- (2) Subject to subsection (4) below, if a member to whom this section applies is present at a meeting of the authority or committee at which any of the following matters is the subject of consideration, namely—
- (a) the setting of council tax under section 93(1)(a) above;
  - (b) the substitute setting of council tax under section 94(1) above;
  - (c) a reduced or deemed setting under paragraph 3 of Schedule 7 to this Act;
  - <sup>F593</sup>(d) . . . . .
  - (e) the exercise of any functions under Schedule 2, 3 or 8 or paragraph 11 of Schedule 11 to this Act, or Schedule 2 or paragraph 11 of Schedule 5 to the 1987 Act,
- he shall at the meeting and as soon as practicable after its commencement disclose the fact that this section applies to him and shall not vote on any question with respect to the matter.
- (3) If a person fails to comply with subsection (2) above, he shall be guilty of an offence, and shall for each offence be liable on summary conviction to a fine not exceeding level 3 on the standard scale, unless he proves that he did not know—
- (a) that this section applied to him at the time of the meeting; or
  - (b) that the matter in question was the subject of consideration at the meeting.
- (4) Subsections (1) to (3) of section 41 (removal or exclusion of disability) of the 1973 Act shall apply in relation to this section and any disability imposed by it as they apply in relation to section 38 (provision as to disability of members of authorities from voting) of that Act and any disability imposed by that section.

### Textual Amendments

**F593** s. 112(2)(d) repealed (19.2.1996 subject to S.I. 1996/323, [art. 2\(2\)](#)) by 1994 c. 39, ss. 180(2), [Sch. 14](#).  
(with s. 128(8)); S.I. 1996/323, [art. 2\(1\)\(b\)\(d\)\(iii\)](#)

*Status: This version of this Act contains provisions that are prospective.*

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## PART V

### SUPPLEMENTAL

#### 113 Orders and regulations.

- (1) Any power of the Secretary of State <sup>F594</sup>... [<sup>F595</sup>, the Treasury or the [<sup>F596</sup>Welsh Ministers]] under this Act to make orders or regulations (other than the power to make orders under section [<sup>F597</sup>52X(6)] above) may be so exercised as to make different provision for different cases or descriptions of case, including different provision for different areas or for different authorities.
- (2) Any power of the Secretary of State <sup>F598</sup>... [<sup>F595</sup>, the Treasury or the [<sup>F599</sup>Welsh Ministers]] under this Act to make orders or regulations includes power to make such incidental, consequential, transitional or supplementary provision as he [<sup>F600</sup> or they think] necessary or expedient.
- (3) Any power of the Secretary of State <sup>F601</sup>... or the Treasury under this Act to make orders or regulations shall be exercisable by statutory instrument which, except in the case of [<sup>F602</sup>regulations under section [<sup>F603</sup>11D(3),][<sup>F604</sup>14A, 14B, 14C or] 52ZQ above or] orders under—
- section 5(4), 11(3), [<sup>F605</sup>22B(1A),]<sup>F606</sup>... 74(3) or 79(3) above;
  - section 119(2) below; or
  - paragraph 1 of Schedule 12 to this Act,
- shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- <sup>F607</sup>(4) Any power of the [<sup>F608</sup>Welsh Ministers] under this Act to make orders or regulations shall be exercisable by statutory instrument.]
- <sup>F609</sup>(5) Paragraphs 33 and 34 of Schedule 11 to the Government of Wales Act 2006 make provision about the Senedd Cymru procedures that apply to any statutory instrument containing regulations or an order made in exercise of functions conferred upon the Secretary of State or the National Assembly for Wales by this Act that have been transferred to the Welsh Ministers by virtue of paragraph 30 of that Schedule.]

#### Textual Amendments

- F594** Words in s. 113(1) omitted (8.12.2021) by virtue of [The Transfer of Functions \(Secretary of State for Levelling Up, Housing and Communities\) Order 2021 \(S.I. 2021/1265\)](#), art. 1(2), **Sch. 2 para. 9(3)** (with art. 12)
- F595** Words in s. 113(1)(2) substituted (18.11.2003) by virtue of [Local Government Act 2003 \(c. 26\)](#), s. 127(1), **Sch. 7 para. 52(2)**
- F596** Words in s. 113(1) substituted (15.1.2012) by [Localism Act 2011 \(c. 20\)](#), **ss. 80(4)**, 240(1)(g)
- F597** Word in s. 113(1) substituted (27.7.1999 with effect as mentioned in s. 30(2) of the amending Act) by [1999 c. 27](#), s. 30(1), **Sch. 1 Pt. II** pars. 9(a)
- F598** Words in s. 113(2) omitted (8.12.2021) by virtue of [The Transfer of Functions \(Secretary of State for Levelling Up, Housing and Communities\) Order 2021 \(S.I. 2021/1265\)](#), art. 1(2), **Sch. 2 para. 9(3)** (with art. 12)
- F599** Words in s. 113(2) substituted (15.1.2012) by [Localism Act 2011 \(c. 20\)](#), **ss. 80(4)**, 240(1)(g)
- F600** Words in s. 113(2) substituted (15.1.2012) by [Localism Act 2011 \(c. 20\)](#), **ss. 80(5)**, 240(1)(g)

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- F601** Words in s. 113(3) omitted (8.12.2021) by virtue of [The Transfer of Functions \(Secretary of State for Levelling Up, Housing and Communities\) Order 2021 \(S.I. 2021/1265\)](#), art. 1(2), **Sch. 2 para. 9(3)** (with art. 12)
- F602** Words in s. 113(3) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 6 para. 32**; S.I. 2011/2896, art. 2(i)
- F603** Word in s. 113(3) inserted (E.W.) (26.10.2023) by [Levelling-up and Regeneration Act 2023 \(c. 55\)](#), **ss. 80(3)(f), 255(2)(q)** (with s. 247)
- F604** Words in s. 113(3) inserted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\)](#), s. **14(4)**
- F605** Words in s. 113(3)(a) substituted (30.3.2006) by [Council Tax \(New Valuation Lists for England\) Act 2006 \(c. 7\)](#), s. **1(6)**
- F606** Words in s. 113(3)(a) repealed (15.1.2012) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 25 Pt. 12**; S.I. 2012/57, art. 4(1)(ee)(iii)
- F607** S. 113(4) inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 127(1), **Sch. 7 para. 52(5)**
- F608** Words in s. 113(4) substituted (15.1.2012) by [Localism Act 2011 \(c. 20\)](#), **ss. 80(6), 240(1)(g)**
- F609** S. 113(5) inserted (E.W.) (20.3.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\)](#), **ss. 158(7), 175(3)(p)**

#### **114 Power to make supplementary provision.**

- (1) The Secretary of State may at any time by order make such supplementary, incidental, consequential or transitional provision as appears to him to be necessary or expedient for the general purposes or any particular purposes of this Act or in consequence of any of its provisions or for giving full effect to it.
- (2) An order under this section may in particular make provision for amending, repealing or revoking (with or without savings) any provision of an Act passed before or in the same session as this Act, or of an instrument made under an Act before the passing of this Act, and for making savings or additional savings from the effect of any amendment or repeal made by this Act.
- (3) Any provision that may be made under this section shall be in addition and without prejudice to any other provision of this Act.
- (4) No other provision of this Act shall be construed as prejudicing the generality of the powers conferred by this section.
- (5) In this section “Act” includes a private or local Act.

#### **115 Financial provisions.**

- (1) There shall be paid out of money provided by Parliament—
  - (a) any sums required to enable valuations to be carried out in accordance with Part I or II of this Act;
  - (b) any expenses of the Secretary of State incurred in consequence of this Act; and
  - (c) any increase attributable to this Act in the sums payable out of money so provided under any other enactment.
- (2) There shall be paid into the Consolidated Fund—
  - (a) any sums received by the Secretary of State in consequence of this Act; and
  - (b) any increase attributable to this Act in the sums payable into that Fund under any other enactment.

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## 116 Interpretation: general.

- (1) In this Act, unless the context otherwise requires—
- “the 1987 Act” means the <sup>M38</sup>Abolition of Domestic Rates Etc. (Scotland) Act 1987;
  - “the 1988 Act” means the <sup>M39</sup>Local Government Finance Act 1988;
  - “the Social Security Acts” means the <sup>M40</sup>Social Security Contributions and Benefits Act 1992 and the <sup>M41</sup>Social Security Administration Act 1992;
  - [<sup>F610</sup>“executive” and “executive arrangements” have the same meaning as in Part II of the Local Government Act 2000;]
  - “financial year” means any period of twelve months beginning with 1st April;
  - [<sup>F611</sup>“the First-tier Tribunal for Scotland” means the First-tier Tribunal for Scotland, established by section 1 of the Tribunals (Scotland) Act 2014;]
  - “information” includes accounts, estimates and returns;
  - “prescribed” means prescribed by regulations made by the Secretary of State.
- (2) Nothing in any private or local Act (whenever passed) shall in any way affect the operation of this Act or of anything done under it.

### Textual Amendments

**F610** In s. 116(1) definition of “executive” and “executive arrangements” inserted (E.W.) (11.7.2001 (E.), 1.4.2002 (W.)) by S.I. 2001/2237, arts. 2(n), 28(2); S.I. 2002/808, **art. 27(2)**

**F611** Words in s. 116(1) inserted (S.) (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 8(7)** (with sch. 1 paras. 1-4, 13-20)

### Marginal Citations

**M38** 1987 c. 47.

**M39** 1988 c. 41.

**M40** 1992 c. 4.

**M41** 1992 c. 5.

## 117 Minor and consequential amendments and repeals.

- (1) The enactments mentioned in Schedule 13 to this Act shall have effect subject to the amendments there specified (being minor amendments and amendments consequential on the provisions of this Act).
- (2) The enactments mentioned in Schedule 14 to this Act (which include some that are spent or no longer of practical utility) are hereby repealed to the extent specified in the third column of that Schedule.

## 118 Savings and transitional provisions.

- (1) Nothing in this Act (except sections 101 and 102) shall affect the operation of the 1988 Act in relation to any community charge in respect of a day falling before 1st April 1993; and nothing in this Act (except paragraphs 1 to 4 and 6(11) of Schedule 10) shall affect the operation of that Act in relation to any financial year beginning before that date.



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- (2) Nothing in this Act (except section 101) shall affect the operation of the 1987 Act in relation to any community charge in respect of a day falling before 1st April 1993.
- (3) The repeal by this Act of the 1987 Act shall not affect any amendment made by that Act to any other enactment; and the repeal by this Act of any enactment amending that Act shall not affect any amendment so made to that Act.
- (4) Nothing in this Act shall affect the operation of the Social Security Acts in relation to any community charge benefit in respect of a day falling before 1st April 1993.
- (5) In relation to any time before the commencement of the Social Security Acts, this Act and the repealed enactments shall have effect as if—
  - (a) any reference in this Act to those Acts were a reference to those enactments;
  - (b) any reference in this Act (except paragraph 4 of Schedule 9) to either of those Acts, or to any provision of those Acts, were a reference to the corresponding provisions or provision of those enactments;
  - (c) subsections (1) to (7) of the section set out in paragraph 4 of Schedule 9 to this Act were substituted for subsections (8A), (8AA) and (8B) to (8F), and subsection (11) of that section were substituted for subsections (8G) and (8H), of section 20 of the <sup>M42</sup>Social Security Act 1986; and
  - (d) subsections (8) and (9) of the section so set out were substituted for subsections (5A) and (5B), and paragraphs (a) and (b) of subsection (10) of that section were substituted for paragraph (c) of subsection (6), of section 21 of that Act.
- (6) The provisions of any regulations or orders relating to council tax benefit which—
  - (a) are made before the commencement of the Social Security Acts; and
  - (b) are expressed to come into force after that commencement,may refer to any relevant provisions of those Acts rather than to the corresponding provisions of the repealed enactments.
- (7) In this section—

“community charge” has the same meaning as in section 100 above;

“the repealed enactments” means the enactments repealed by the <sup>M43</sup>Social Security (Consequential Provisions) Act 1992;

and any reference to an enactment includes a reference to any regulations or orders made (or having effect as if made) under that enactment.

#### Marginal Citations

M42 1986 c. 50.

M43 1992 c. 6.

### 119 Short title, commencement and extent.

- (1) This Act may be cited as the Local Government Finance Act 1992.
- (2) The following provisions of this Act, namely—
  - (a) sections 99(2), 110 and 111;
  - (b) paragraphs 1 to 4 of Schedule 10;
  - (c) paragraphs 29(a), 30, 31(b), 32 to 37 and 38(a), (b), (c) and (e) of Schedule 11;

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- (d) Schedule 13 except paragraphs 15 to 25, 31, 42, 44(c), 45 to 47, 59 to 74, 76 to 88, 92, 99 and 100; and
  - (e) Schedule 14 except the repeals in the 1988 Act (other than the repeals in Schedule 12) and the repeals in the Social Security Acts,
- shall not come into force until such day as the Secretary of State may by order appoint; and different days may be appointed for different provisions or for different purposes.
- (3) Part I of this Act, sections 102 and 104 to 106 above and Schedule 10 to this Act extend to England and Wales only.
  - (4) Part II of this Act, sections 107 to 112 above and Schedules 11 and 12 to this Act extend to Scotland only.
  - (5) This Act does not extend to Northern Ireland.

#### Subordinate Legislation Made

- P1** S. 119(2) power partly exercised (6.3.1992): different dates appointed for specified provisions by [S.I. 1992/473](#), [arts. 2, 3](#).
- S. 119(2) power partly exercised (13.3.1992): 1.4.1992 appointed for specified provisions by [S.I. 1992/818](#), [art. 2](#).
- S. 119(2) power partly exercised (17.6.1992): 18.6.1992 appointed for specified provision by [S.I. 1992/1460](#), [art. 2](#).
- S. 119(2) power partly exercised (10.7.1992): 1.8.1992 appointed for specified provisions by [S.I. 1992/1755](#), [art. 2](#) (with savings).
- S. 119(2) power partly exercised (9.9.1992): 1.10.1992 appointed for specified provisions by [S.I. 1992/2183](#), [art. 2](#), [Sch.](#) (with savings).
- S. 119(2) power partly exercised (14.10.1992): different dates appointed for specified provisions by [S.I. 1992/2454](#), [arts. 2, 3](#) (with transitional provision).
- S. 119(2) power partly exercised (29.1.1993): different dates appointed for specified provisions by [S.I. 1993/194](#), [arts. 2, 3](#)
- S. 119(2) power partly exercised (8.3.1993): 1.4.1993 appointed for specified provisions by [S.I. 1993/575](#), [art. 2](#)

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## SCHEDULES

### SCHEDULE 1

Sections 11(5) and 79(5).

#### PERSONS DISREGARDED FOR PURPOSES OF DISCOUNT

##### *Persons in detention*

- 1 (1) A person shall be disregarded for the purposes of discount on a particular day if on the day—
- (a) he is detained in a prison, a hospital or any other place by virtue of an order [<sup>F612</sup>or award] to which sub-paragraph (2) below applies;
  - (b) he is detained under paragraph 2 of Schedule 3 to the <sup>M44</sup>Immigration Act 1971 (deportation);
  - (c) he is detained under Part II or section 46, 47, 48 or 136 of the <sup>M45</sup>Mental Health Act 1983; or
  - (d) he is detained under [<sup>F613</sup>Parts 5, 6 and 7 or sections 136 or 297 of the Mental Health (Care and Treatment)(Scotland) Act 2003 or sections 52D or 52M or the Criminal Procedure (Scotland) Act 1995;]
- [<sup>F614</sup>(2) This sub-paragraph applies to—
- (a) an order of a court in the United Kingdom;
  - (b) an order or award (whether or not of a court) made (anywhere) in proceedings in respect of a service offence within the meaning of the Armed Forces Act 2006.]
- (3) If a person—
- (a) is temporarily discharged under section 28 of the <sup>M46</sup>Prison Act 1952, or temporarily released under rules under section 47(5) of that Act; <sup>F615</sup>...
  - [<sup>F616</sup>(aa) is temporarily released under rules under section 300 of the Armed Forces Act 2006; or]
  - (b) is temporarily discharged under section 27 of the <sup>M47</sup>Prisons (Scotland) Act 1989, or temporarily released under rules under section 39(6) of that Act,
- for the purposes of sub-paragraph (1) above he shall be treated as detained.
- (4) Sub-paragraph (1) above does not apply where the person—
- (a) is detained under regulations made under paragraph 8 of Schedule 4 to this Act;
  - (b) is detained under section 76 of the <sup>M48</sup>Magistrates' Courts Act 1980, or [<sup>F617</sup>section 108 of the Powers of Criminal Courts (Sentencing) Act 2000], for default in payment of a fine; or
  - (c) is detained only under section 407 of the <sup>M49</sup>Criminal Procedure (Scotland) Act 1975.

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- (5) In sub-paragraph (1) above “order” includes a sentence, direction, warrant or other means of giving effect to the decision of the court concerned.
- (6) The Secretary of State may by order provide that a person shall be disregarded for the purposes of discount on a particular day if—
- (a) on the day he is [<sup>F618</sup>in service custody; and]
  - (b) such conditions as may be prescribed by the order are fulfilled.

#### Textual Amendments

- F612** Words in Sch. 1 para. 1(1)(a) substituted (28.3.2009 for specified purposes, 31.10.2009 in so far as not already in force) by [Armed Forces Act 2006 \(c. 52\), s. 383\(2\)](#), [Sch. 16 para. 123\(2\)\(a\)](#); S.I. 2009/812, art. 3(a)(b) (with transitional provisions in S.I. 2009/1059); S.I. 2009/1167, art. 4
- F613** Words in Sch. 1 para. 1(1)(d) substituted (S.) (27.9.2005) by [The Mental Health \(Care and Treatment\) \(Scotland\) Act 2003 \(Modification of Enactments\) Order 2005 \(S.S.I. 2005/465\)](#), [Sch. 1 para. 22\(2\)\(a\)](#)
- F614** Sch. 1 para. 1(2) substituted (28.3.2009 for specified purposes, 31.10.2009 in so far as not already in force) by [Armed Forces Act 2006 \(c. 52\), s. 383\(2\)](#), [Sch. 16 para. 123\(2\)\(b\)](#); S.I. 2009/812, art. 3(a)(b) (with transitional provisions in S.I. 2009/1059); S.I. 2009/1167, art. 4
- F615** Word in Sch. 1 para. 1(3)(a) repealed (28.3.2009 for specified purposes, 31.10.2009 in so far as not already in force) by [Armed Forces Act 2006 \(c. 52\), s. 383\(2\)](#), [Sch. 16 para. 123\(2\)\(c\)](#), [Sch. 17](#); S.I. 2009/812, art. 3(a)(b) (with transitional provisions in S.I. 2009/1059); S.I. 2009/1167, art. 4
- F616** Sch. 1 para. 1(3)(aa) inserted (28.3.2009 for specified purposes, 31.10.2009 in so far as not already in force) by [Armed Forces Act 2006 \(c. 52\), s. 383\(2\)](#), [Sch. 16 para. 123\(2\)\(c\)](#); S.I. 2009/812, art. 3(a)(b) (with transitional provisions in S.I. 2009/1059); S.I. 2009/1167, art. 4
- F617** Words in Sch. 1 para. 1(4)(b) substituted (25.8.2000) by [2000 c. 6, ss. 165, 168\(1\)](#), [Sch. 9 para. 152](#)
- F618** Words in Sch. 1 para. 1(6)(a) substituted (28.3.2009 for specified purposes, 31.10.2009 in so far as not already in force) by [Armed Forces Act 2006 \(c. 52\), s. 383\(2\)](#), [Sch. 16 para. 123\(2\)\(d\)](#); S.I. 2009/812, art. 3(a)(b) (with transitional provisions in S.I. 2009/1059); S.I. 2009/1167, art. 4

#### Marginal Citations

- M44** 1971 c. 77.  
**M45** 1983 c. 20.  
**M46** 1952 c. 52.  
**M47** 1989 c. 45.  
**M48** 1980 c. 43.  
**M49** 1975 c. 21.

#### *The severely mentally impaired*

- 2 (1) A person shall be disregarded for the purposes of discount on a particular day if—
- (a) on the day he is severely mentally impaired;
  - (b) as regards any period which includes the day he is stated in a certificate of a registered medical practitioner to have been or to be likely to be severely mentally impaired; and
  - (c) as regards the day he fulfils such conditions as may be prescribed by order made by the Secretary of State.
- (2) For the purposes of this paragraph a person is severely mentally impaired if he has a severe impairment of intelligence and social functioning (however caused) which appears to be permanent.

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- (3) The Secretary of State may by order substitute another definition for the definition in sub-paragraph (2) above as for the time being effective for the purposes of this paragraph.

*Persons in respect of whom child benefit is payable*

- 3 (1) A person shall be disregarded for the purposes of discount on a particular day if on the day he—
- (a) has attained the age of 18 years; but
  - (b) is a person in respect of whom another person is entitled to child benefit, or would be so entitled but for paragraph 1(c) of Schedule 9 to the <sup>M50</sup>Social Security Contributions and Benefits Act 1992.
- (2) The Secretary of State may by order substitute another provision for sub-paragraph (1)(b) above as for the time being effective for the purposes of this paragraph.

**Marginal Citations**

M50 1992 c. 4.

*Students etc.*

- 4 (1) A person shall be disregarded for the purposes of discount on a particular day if—
- (a) on the day he is a student, student nurse, apprentice or youth training trainee; and
  - (b) such conditions as may be prescribed by order made by the Secretary of State are fulfilled.
- (2) In this paragraph “apprentice”, “student”, “student nurse” and “youth training trainee” have the meanings for the time being assigned to them by order made by the Secretary of State.
- 5 (1) An institution shall, on request, supply a certificate under this paragraph to any person who is following or, subject to sub-paragraph (3) below, has followed a course of education at that institution as a student or student nurse.
- (2) A certificate under this paragraph shall contain such information about the person to whom it refers as may be prescribed by order made by the Secretary of State.
- (3) An institution may refuse to comply with a request made more than one year after the person making it has ceased to follow a course of education at that institution.
- (4) In this paragraph—
- “institution” means any such educational establishment or other body as may be prescribed by order made by the Secretary of State; and
  - “student” and “student nurse” have the same meanings as in paragraph 4 above.

*Status: This version of this Act contains provisions that are prospective.*

*Changes to legislation: Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

### *Hospital patients*

- 6 (1) A person shall be disregarded for the purposes of discount on a particular day if on the day he is a patient who has his sole or main residence in a hospital.
- (2) In this paragraph “hospital” means—
- (a) a health service hospital within the meaning of the <sup>M51</sup>[<sup>F619</sup>National Health Service Act 2006, the National Health Service (Wales) Act 2006] or section 108(1) (interpretation) of the <sup>M52</sup>National Health Service (Scotland) Act 1978; and
  - (b) a military, air-force or naval unit or establishment at or in which medical or surgical treatment is provided for persons [<sup>F620</sup>subject to service law within the meaning of the Armed Forces Act 2006.]
- (3) The Secretary of State may by order substitute another definition for the definition in sub-paragraph (2) above as for the time being effective for the purposes of this paragraph.

#### **Textual Amendments**

**F619** Words in Sch. 1 para. 6(2)(a) substituted (1.3.2007) by [National Health Service \(Consequential Provisions\) Act 2006 \(c. 43\), s. 2, Sch. 1 para. 152](#)

**F620** Words in Sch. 1 para. 6(2)(b) substituted (28.3.2009 for specified purposes, 31.10.2009 in so far as not already in force) by [Armed Forces Act 2006 \(c. 52\), s. 383\(2\), Sch. 16 para. 123\(3\); S.I. 2009/812, art. 3\(a\)\(b\) \(with transitional provisions in S.I. 2009/1059\); S.I. 2009/1167, art. 4](#)

#### **Marginal Citations**

**M51** 1977 c. 49.

**M52** 1978 c. 29.

### *Patients in homes in England and Wales*

- 7 (1) A person shall be disregarded for the purposes of discount on a particular day if on the day—
- (a) he has his sole or main residence in a [<sup>F621</sup>care home, independent hospital] or hostel in England and Wales; and
  - (b) he is receiving care or treatment (or both) in the home [<sup>F622</sup>, hospital] or hostel.
- [<sup>F623</sup>(2) In this paragraph—
- “care home” means—
- (a) a care home within the meaning of the Care Standards Act 2000; or
  - (b) [<sup>F624</sup>a building or part of a building in which accommodation is provided for an adult under Part 4 of the Social Services and Well-being (Wales) Act 2014;][<sup>F625</sup>or
  - (c) a building or part of a building in which accommodation is provided under Part 1 of the Care Act 2014;]
- “hostel” means anything which falls within any definition of hostel for the time being prescribed by order made by the Secretary of State under this sub-paragraph;
- [<sup>F626</sup>“independent hospital”—

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*Changes to legislation:* Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (a) in relation to England, means a hospital as defined by section 275 of the National Health Service Act 2006 that is not a health service hospital as defined by that section; and
  - (b) in relation to Wales, has the same meaning as in the Care Standards Act 2000.]
- (3) The Secretary of State may by order substitute another definition for any definition of [<sup>F627</sup>“care home” or “independent hospital”] for the time being effective for the purposes of this paragraph.]

#### Textual Amendments

- F621** Words in Sch. 1 para. 7(1)(a) substituted (1.4.2002 for E.W.) by 2000 c. 14, ss. 116, 122, Sch. 4 para. 20(a); S.I. 2001/4150, art. 3(3)(a) (subject to art. 4 of that S.I. and art. 4 of S.I. 2002/1493 by virtue of S.I. 2001/4150, art. 3(2) as amended by S.I. 2002/1493, art. 6); S.I. 2002/920, art. 3(d) (subject to art. 3(4)-(10), Schs. 1-3)
- F622** Word in Sch. 1 para. 7(1)(b) inserted (1.4.2002 for E.W.) by 2000 c. 14, ss. 116, 122, Sch. 4 para. 20(b); S.I. 2001/4150, art. 3(3)(a) (subject to art. 4 of that S.I. and art. 4 of S.I. 2002/1493 by virtue of S.I. 2001/4150, art. 3(2) as amended by S.I. 2002/1493, art. 6); S.I. 2002/920, art. 3(d) (subject to art. 3(4)-(10), Schs. 1-3)
- F623** Sch. 1 para. 7(2) substituted (1.4.2002 for E.W.) by 2000 c. 14, ss. 116, 122, Sch. 4 para. 20(c); S.I. 2001/4150, art. 3(3)(a) (subject to art. 4 of that S.I. and art. 4 of S.I. 2002/1493 by virtue of S.I. 2001/4150, art. 3(2) as amended by S.I. 2002/1493, art. 6); S.I. 2002/920, art. 3(d) (subject to art. 3(4)-(10), Schs. 1-3)
- F624** Words in Sch. 1 para. 7(2) substituted (6.4.2016) by The Social Services and Well-being (Wales) Act 2014 (Consequential Amendments) Regulations 2016 (S.I. 2016/413), regs. 2(1), 141(b)
- F625** Words in Sch. 1 para. 7(2) inserted (1.4.2015) by The Care Act 2014 and Children and Families Act 2014 (Consequential Amendments) Order 2015 (S.I. 2015/914), art. 1(2), Sch. para. 55 (with arts. 1(3), 3)
- F626** Words in Sch. 1 para. 7(2) substituted (1.10.2010) by The Health and Social Care Act 2008 (Consequential Amendments No.2) Order 2010 (S.I. 2010/813), arts. 1(1), 9
- F627** Words in Sch. 1 para. 7(3) substituted (1.4.2002 for E.W.) by 2000 c. 14, ss. 116, 122, Sch. 4 para. 20(d); S.I. 2001/4150, art. 3(3)(a) (subject to art. 4 of that S.I. and art. 4 of S.I. 2002/1493 by virtue of S.I. 2001/4150, art. 3(2) as amended by S.I. 2002/1493, art. 6); S.I. 2002/920, art. 3(d) (subject to art. 3(4)-(10), Schs. 1-3)

#### *Patients in homes in Scotland*

- 8 (1) A person shall be disregarded for the purposes of discount on a particular day if on the day—
- <sup>F628</sup>(a) either—
    - (i) he has as his sole or main residence a private hospital in Scotland; or
    - (ii) a care home service provides, in Scotland, accommodation which is his sole or main residence; and
  - (b) he is receiving care or treatment (or both) in the hospital or in the accommodation so provided.]
- (2) In this paragraph—
- <sup>F629</sup>“care home service” has the same meaning as in the Regulation of Care (Scotland) Act 2001 (asp 8); and]

*Status: This version of this Act contains provisions that are prospective.*

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[<sup>F630</sup>“hostel” means anything which falls within any definition of hostel for the time being prescribed by order made by the Secretary of State under this sub-paragraph;]

[<sup>F631</sup>“nursing home” means—

- (a) a nursing home within the meaning of section 10(2) of the <sup>M53</sup>Nursing Homes Registration (Scotland) Act 1938 in respect of which a person is registered; or
- (b) any premises in respect of which an exemption has been granted under section 6 or 7 of that Act;]

[<sup>F632</sup>“private hospital” means an independent health care service as defined in section 329(1) of the Mental Health (Care and treatment) (Scotland) Act 2003]

[<sup>F633</sup>“residential care home” means—

- (a) a residential establishment provided and maintained by a local authority in respect of their functions under section 13B (provision of care and after-care) of the <sup>M54</sup>Social Work (Scotland) Act 1968; or
- (b) a residential establishment to which Part IV of the said Act of 1968 applies; or
- (c) residential accommodation provided and maintained by a local authority under section 7 (functions of local authorities) of the Mental Health (Scotland) Act 1984,

where the sole or main function of the establishment or accommodation is to provide personal care or support, combined with board, to persons who are solely or mainly resident in the establishment or accommodation.]

[<sup>F634</sup>(3) In the definition of “residential care home” in sub-paragraph (2) above—

“personal care” includes the provision of appropriate help with physical and social needs; and

“support” means counselling or other help provided as part of a planned programme of care.]

- (4) The Secretary of State may by order substitute another definition for any definition of [<sup>F635</sup>“nursing home”], “private hospital” or [<sup>F636</sup>“care home service”] for the time being effective for the purposes of this paragraph.

#### Textual Amendments

- F628** Sch. 1 para. 8(1)(a)(b) substituted (S.) (1.4.2002) by 2001 asp 8, s. 79, Sch. 3 para. 18(a); S.S.I. 2002/162, art. 2(h) (subject to arts. 3-13)
- F629** In Sch. 1 para. 8(2) definition of “care home service” inserted (S.) (1.4.2002) by 2001 asp 8, s. 79, Sch. 3 para. 18(b)(ii); S.S.I. 2002/162, art. 2(h) (subject to arts. 3-13)
- F630** In Sch. 1 para. 8(2) definition of “hostel” repealed (S.) (1.4.2002) by 2001 asp 8, s. 79, Sch. 3 para. 18(b)(i); S.S.I. 2002/162, art. 2(h) (subject to arts. 3-13)
- F631** In Sch. 1 para. 8(2) definition of “nursing home” repealed (S.) (1.4.2002) by 2001 asp 8, s. 79, Sch. 3 para. 18(b)(i); S.S.I. 2002/162, art. 2(h) (subject to arts. 3-13)
- F632** Sch. 1 para. 8(2): definition of “private hospital” substituted (S.) (27.9.2005) by The Mental Health (Care and Treatment) (Scotland) Act 2003 (Modification of Enactments) Order 2005 (S.S.I. 2005/465), Sch. 1 para. 22(2)(b)
- F633** In Sch. 1 para. 8(2) definition of “residential care home” repealed (S.) (1.4.2002) by 2001 asp 8, s. 79, Sch. 3 para. 18(b)(i); S.S.I. 2002/162, art. 2(h) (subject to arts. 3-13)



*Status:* This version of this Act contains provisions that are prospective.

**Changes to legislation:** Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

**F634** Sch. 1 para. 8(3) repealed (S.) (1.4.2002) by 2001 asp 8, s. 79, Sch. 3 para. 18(c); S.S.I. 2002/162, **art. 2(h)** (subject to arts. 3-13)

**F635** Words in Sch. 1 para. 8(4) repealed (S.) (1.4.2002) by 2001 asp 8, s. 79, Sch. 3 para. 18(d)(i); S.S.I. 2002/162, **art. 2(h)** (subject to arts. 3-13)

**F636** Words in Sch. 1 para. 8(4) substituted (S.) (1.4.2002) by 2001 asp 8, s. 79, Sch. 3 para. 18(d)(ii); S.S.I. 2002/162, **art. 2(h)** (subject to arts. 3-13)

#### Marginal Citations

**M53** 1938 c. 73.

**M54** 1968 c. 49.

#### Care workers

- 9 (1) A person shall be disregarded for the purposes of discount on a particular day if—
- (a) on the day he is engaged in providing care or support (or both) to another person or other persons; and
  - (b) such conditions as may be prescribed are fulfilled.
- (2) Without prejudice to the generality of sub-paragraph (1)(b) above the conditions may—
- (a) require the care or support (or both) to be provided on behalf of a charity or a person fulfilling some other description;
  - (b) relate to the period for which the person is engaged in providing care or support (or both);
  - (c) require his income for a prescribed period (which contains the day concerned) not to exceed a prescribed amount;
  - (d) require his capital not to exceed a prescribed amount;
  - (e) require him to be resident in prescribed premises;
  - (f) require him not to exceed a prescribed age;
  - (g) require the other person or persons to fulfil a prescribed description (whether relating to age, disablement or otherwise).

#### Residents of certain dwellings

- 10 (1) A person shall be disregarded for the purposes of discount on a particular day if on the day he has his sole or main residence in a dwelling to which sub-paragraph (2) below applies.
- (2) This sub-paragraph applies to any dwelling if—
- (a) it is for the time being providing residential accommodation, whether as a hostel or night shelter or otherwise; and
  - (b) the accommodation is predominantly provided—
    - (i) otherwise than in separate and self-contained sets of premises;
    - (ii) for persons of no fixed abode and no settled way of life; and
    - (iii) under licences to occupy which do not constitute tenancies.

#### Persons of other descriptions

- 11 A person shall be disregarded for the purposes of discount on a particular day if—
- (a) on the day he falls within such description as may be prescribed; and

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(b) such conditions as may be prescribed are fulfilled.

[<sup>F637</sup>12(1) Regulations under paragraph 11 made by the Welsh Ministers may amend Chapter 1 of Part 1 (but not this Schedule) for the purpose of providing that a person who, under the regulations, is to be disregarded for the purposes of discount on a particular day is also not to be jointly or severally liable to pay council tax in respect of any chargeable dwelling and that day.

(2) Regulations which make provision as described in sub-paragraph (1) may also make provision about how liability to pay the council tax in respect of a dwelling is to be determined.]

#### Textual Amendments

**F637** Sch. 1 para. 12 inserted (E.W.) (20.3.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\)](#), ss. [156](#), [175\(3\)\(o\)](#)

## [<sup>F638</sup>SCHEDULE 1A

Section 13A

### COUNCIL TAX REDUCTION SCHEMES: ENGLAND

#### Textual Amendments

**F638** Schs. 1A, 1B inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 4 para. 1](#)

#### *Interpretation*

1 In this Schedule—

- (a) “scheme” means council tax reduction scheme under section 13A(2), and
- (b) in relation to a scheme, “the authority” means the billing authority which made the scheme or is under a duty to make it.

#### *Matters to be included in schemes*

2 (1) A scheme must state the classes of person who are to be entitled to a reduction under the scheme.

(2) The classes may be determined by reference to, in particular—

- (a) the income of any person liable to pay council tax to the authority in respect of a dwelling;
- (b) the capital of any such person;
- (c) the income and capital of any other person who is a resident of the dwelling;
- (d) the number of dependants of any person within paragraph (a) or (c);
- (e) whether the person has made an application for the reduction.

(3) A scheme must set out the reduction to which persons in each class are to be entitled; and different reductions may be set out for different classes.

(4) A reduction may be—

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- (a) a discount calculated as a percentage of the amount which would be payable apart from the scheme,
  - (b) a discount of an amount set out in the scheme or to be calculated in accordance with the scheme,
  - (c) expressed as an amount of council tax to be paid (lower than the amount which would be payable apart from the scheme) which is set out in the scheme or is to be calculated in accordance with it, or
  - (d) the whole amount of council tax (so that the amount payable is nil).
- (5) A scheme must state the procedure by which a person may apply for a reduction under the scheme.
- (6) A scheme must state the procedure by which a person can make an appeal under section 16 against any decision of the authority which affects—
  - (a) the person's entitlement to a reduction under the scheme, or
  - (b) the amount of any reduction to which the person is entitled.
- (7) A scheme must state the procedure by which a person can apply to the authority for a reduction under section 13A(1)(c).
- (8) The Secretary of State may by regulations prescribe other requirements for schemes.
- (9) Regulations under sub-paragraph (8) may in particular—
  - (a) require other matters to be included in a scheme;
  - (b) prescribe classes of person which must or must not be included in a scheme;
  - (c) prescribe reductions, including minimum or maximum reductions, which must be applicable to persons in prescribed classes;
  - (d) prescribe requirements which must be met by the procedure mentioned in sub-paragraph (5).
- (10) Regulations under sub-paragraph (8) may in particular set out provision to be included in a scheme that is equivalent to—
  - (a) provision made by a relevant enactment, or
  - (b) provision that is capable of being made under a relevant enactment,with such modifications as the Secretary of State thinks fit.
- (11) Subject to compliance with regulations under sub-paragraph (8), a scheme may make provision that is equivalent to—
  - (a) provision made by a relevant enactment, or
  - (b) provision that is capable of being made under a relevant enactment,with such modifications as the authority thinks fit.
- (12) For the purposes of sub-paragraphs (10) and (11), each of the following enactments as it had effect on the day on which the Local Government Finance Act 2012 was passed is a “relevant enactment”—
  - (a) sections 131 to 133 of the Social Security Contributions and Benefits Act 1992 (council tax benefit);
  - (b) sections 134 to 137 of that Act (general provisions about income-related benefits) so far as applying in relation to council tax benefit;
  - (c) section 1 of the Social Security Administration Act 1992 (entitlement to benefit dependent on claim) so far as applying in relation to council tax benefit;

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- (d) section 6 of that Act (regulations about council tax benefit administration);
- (e) sections 32 to 34 of the Welfare Reform Act 2007 (benefit for persons taking up employment) so far as applying in relation to council tax benefit.

#### *Preparation of a scheme*

- 3 (1) Before making a scheme, the authority must (in the following order)—
- (a) consult any major precepting authority which has power to issue a precept to it,
  - (b) publish a draft scheme in such manner as it thinks fit, and
  - (c) consult such other persons as it considers are likely to have an interest in the operation of the scheme.
- (2) The fact that this paragraph was not in force when any step described in sub-paragraph (1) was taken is to be disregarded in determining whether there has been compliance with that sub-paragraph.
- (3) Having made a scheme, the authority must publish it in such manner as the authority thinks fit.
- (4) The Secretary of State may make regulations about the procedure for preparing a scheme.
- (5) Regulations under sub-paragraph (4) may in particular—
- (a) require the authority to produce documents of a particular description in connection with the preparation of a scheme;
  - (b) include requirements as to the form and content of documents produced in connection with the preparation of a scheme;
  - (c) include requirements (in addition to sub-paragraphs (1)(b) and (3)) about the manner in which such documents must be published;
  - (d) require the authority to make copies of such documents available for inspection by members of the public, or to supply copies of such documents to them;
  - (e) include provision about the making of reasonable charges for the supply of copies of such documents to members of the public.

#### *Default scheme*

- 4 (1) The Secretary of State must by regulations prescribe a scheme (“the default scheme”) for the purposes of this paragraph.
- (2) The first financial year to which the default scheme relates must be the year beginning with 1 April 2013 (or such other year as is specified in section 10(4) of the Local Government Finance Act 2012).
- (3) The default scheme must comply with the requirements of—
- (a) paragraph 2(1) to (7), and
  - (b) any regulations under paragraph 2(8).
- (4) The default scheme may in particular make provision that is equivalent to—
- (a) provision made by a relevant enactment, or
  - (b) provision that is capable of being made under a relevant enactment,
- with such modifications as the Secretary of State thinks fit.

*Status:* This version of this Act contains provisions that are prospective.

**Changes to legislation:** Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (5) For the purposes of sub-paragraph (4), each of the following enactments as it had effect on the day on which the Local Government Finance Act 2012 was passed is a “relevant enactment”—
- (a) sections 131 to 133 of the Social Security Contributions and Benefits Act 1992 (council tax benefit);
  - (b) sections 134 to 137 of that Act (general provisions about income-related benefits) so far as applying in relation to council tax benefit;
  - (c) section 1 of the Social Security Administration Act 1992 (entitlement to benefit dependent on claim) so far as applying in relation to council tax benefit;
  - (d) section 6 of that Act (regulations about council tax benefit administration);
  - (e) sections 32 to 34 of the Welfare Reform Act 2007 (benefit for persons taking up employment) so far as applying in relation to council tax benefit.
- (6) The default scheme is to take effect, in respect of dwellings situated in the area of a billing authority, if the authority fails to make a scheme on or before 31 January 2013 (or such other date as is specified in section 10(4) of the Local Government Finance Act 2012).
- (7) If the default scheme takes effect in the area of a billing authority, this Part applies to the default scheme as if it had been made by the authority.

#### *Revisions to and replacement of scheme*

- 5 (1) For each financial year, each billing authority must consider whether to revise its scheme or to replace it with another scheme.
- (2) The authority must make any revision to its scheme, or any replacement scheme, no later than [<sup>F639</sup>11 March] in the financial year preceding that for which the revision or replacement scheme is to have effect.
- (3) The Secretary of State may by order amend sub-paragraph (2) by substituting a different date.
- (4) If any revision to a scheme, or any replacement scheme, has the effect of reducing or removing a reduction to which any class of persons is entitled, the revision or replacement must include such transitional provision relating to that reduction or removal as the authority thinks fit.
- (5) Paragraph 3 applies to an authority when revising a scheme as it applies to an authority when making a scheme.
- (6) References in this Part to a scheme include a replacement scheme.

#### **Textual Amendments**

**F639** Words in [Sch. 1A para. 5\(2\)](#) substituted (E.) (12.1.2018) by [The Council Tax Reduction Schemes \(Amendment\) \(England\) Regulations 2017 \(S.I. 2017/1305\)](#), [regs. 2, 10\(1\)](#)

#### **Modifications etc. (not altering text)**

**C196** [Sch. 1A para. 5\(1\)](#) excluded by S.I. 2008/2867, reg. 12(10) (as inserted (E.) (5.9.2018) by [The Local Government \(Structural Changes\) \(General\) \(Amendment\) Regulations 2018 \(S.I. 2018/930\)](#), [regs. 1, 5\(4\)\(j\)](#))

*Status:* This version of this Act contains provisions that are prospective.

*Changes to legislation:* Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

**C197** Sch. 1A para. 5(1) excluded (26.11.2018) by The Local Government (Boundary Changes) Regulations 2018 (S.I. 2018/1128), regs. 1(1), **18(9)** (with reg. 1(2)(3))

*Arrangements to deal with shortfall in council tax receipts*

- 6 (1) In this paragraph “scheme authority” means, in relation to a scheme and a year—
- (a) the billing authority which made the scheme, and
  - (b) any major precepting authority with power to issue a precept to that billing authority in relation to that year.
- (2) Two or more scheme authorities may make arrangements which are to have effect if, as a result of the operation of the scheme—
- (a) there is a deficit in the billing authority's collection fund for that year, or
  - (b) the billing authority estimates that there will be such a deficit.
- (3) Arrangements under this paragraph may include—
- (a) the making of payments by one scheme authority to another scheme authority;
  - (b) the variation of any payment or instalment of a payment which is required to be made under regulations under section 99 of the 1988 Act (regulations about funds) that make provision in relation to council tax.

*Provision of information to the Secretary of State*

- 7 (1) The Secretary of State may serve on a billing authority in England a notice requiring it to supply to the Secretary of State such information as is specified in the notice and required by the Secretary of State for the purpose of exercising, or of deciding whether to exercise, any function relating to schemes.
- (2) The authority must supply the information required if it is in its possession or control, and must do so in such form and manner and at such time as the Secretary of State specifies in the notice.
- (3) If an authority fails to comply with sub-paragraph (2), the Secretary of State may exercise the function on the basis of such assumptions and estimates as the Secretary of State thinks fit.
- (4) In exercising, or deciding whether to exercise, any function relating to schemes, the Secretary of State may also take into account any other available information, whatever its source and whether or not obtained under a provision contained in or made under this or any other Act.

*Guidance*

- 8 In exercising any function relating to schemes, a billing authority must have regard to any guidance issued by the Secretary of State.

*Transitional provision*

- 9 (1) The Secretary of State may by regulations make such transitional provision regarding the commencement of schemes as the Secretary of State thinks fit.

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- (2) Such provision may include, in particular, provision for and in connection with treating a person who is or was in receipt of council tax benefit, or who makes or has made a claim for that benefit, as having made an application for a reduction under a scheme.

## SCHEDULE 1B

Section 13A

### COUNCIL TAX REDUCTION SCHEMES: WALES

#### *Interpretation*

- 1 In this Schedule—
- (a) “the regulations” means regulations under section 13A(4);
  - (b) “scheme” means council tax reduction scheme under the regulations;
  - (c) “specified” means specified in the regulations;
  - (d) “specified authority” means a person or body required by the regulations to make a scheme (and, in relation to a particular scheme, means the authority which made the scheme or is under a duty to make it).

#### *Application of schemes*

- 2 (1) The regulations may—
- (a) prescribe, for each scheme that is to be made, the dwellings to which that scheme is to apply;
  - (b) require each scheme to state the dwellings to which it is to apply.
- (2) The regulations may prescribe—
- (a) the date by which each scheme is to be made, and
  - (b) the first financial year to which it must relate.

#### *Persons entitled to reductions*

- 3 (1) The regulations may prescribe—
- (a) classes of person who are to be entitled to a reduction under schemes;
  - (b) classes of person who must not be entitled to a reduction under schemes.
- (2) The regulations may—
- (a) allow specified authorities to determine (subject to regulations under sub-paragraph (1)) classes of person who are to be entitled to a reduction under schemes, or
  - (b) provide that specified authorities may not determine such classes.
- (3) The regulations may require each scheme to state the classes of person (prescribed under sub-paragraph (1)(a) or determined under sub-paragraph (2)(a)) who are to be entitled to a reduction under the scheme.
- (4) Any class of person prescribed under sub-paragraph (1)(a) may be determined by reference to, in particular, the matters listed in sub-paragraph (7).

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- (5) The regulations may require any class of person determined under sub-paragraph (2) (a) to be determined by reference to specified matters (which may include those listed in sub-paragraph (7)).
- (6) If the regulations do not require a class of person to be determined as mentioned in sub-paragraph (5), the specified authority may determine that class by reference to, in particular, the matters listed in sub-paragraph (7).
- (7) Those matters are—
  - (a) whether the Welsh Ministers consider, or the specified authority considers, any person to be in financial need;
  - (b) the income of any person liable to pay council tax in respect of any dwelling to which a scheme is to apply;
  - (c) the capital of any such person;
  - (d) whether any such person is in receipt of any specified benefit;
  - (e) the income and capital of any other person who is a resident of the dwelling, or whether any such person is in receipt of any specified benefit;
  - (f) the number of dependants of any person within paragraph (b) or (e);
  - (g) whether the person has made an application for the reduction.

#### *Reductions*

- 4 (1) The regulations may prescribe reductions, including minimum and maximum reductions, to which persons in each class (whether prescribed under paragraph 3(1) (a) or determined under paragraph 3(2)(a)) are to be entitled under schemes.
- (2) The regulations may—
  - (a) allow specified authorities to determine (subject to regulations under sub-paragraph (1)) reductions to which persons in each class set out in the scheme are to be entitled, or
  - (b) provide that specified authorities may not determine such reductions.
- (3) The regulations may require each scheme to set out the reductions (whether prescribed under sub-paragraph (1) or determined under sub-paragraph (2)(a)) to which persons in each class set out in the scheme are to be entitled.
- (4) Different reductions may be set out for different classes.
- (5) A reduction under a scheme may be—
  - (a) a discount calculated as a percentage of the amount which would be payable apart from the scheme,
  - (b) a discount of an amount set out in the scheme or to be calculated in accordance with the scheme,
  - (c) expressed as an amount of council tax to be paid (lower than the amount which would be payable apart from the scheme) which is set out in the scheme or is to be calculated in accordance with it, or
  - (d) the whole amount of council tax (so that the amount payable is nil).

#### *Other matters*

- 5 (1) The regulations may require each scheme to state—
  - (a) the procedure by which a person may apply for a reduction under the scheme;



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- (b) the procedure by which a person can make an appeal under section 16 against any decision which affects the person's entitlement to a reduction under the scheme or the amount of any reduction to which the person is entitled;
    - (c) the procedure by which a person can apply to the relevant billing authority for a reduction under section 13A(1)(c).
  - (2) In sub-paragraph (1)(c), the relevant billing authority for any dwelling to which the scheme applies is the billing authority in whose area the dwelling is situated.
  - (3) The regulations may prescribe requirements which must be met by the procedure mentioned in sub-paragraph (1)(a) or (b).
- 6 (1) The regulations may—
  - (a) require other matters to be included in schemes;
  - (b) allow schemes to make provision that is equivalent to provision made by a relevant enactment, or provision that is capable of being made under a relevant enactment, with such modifications as specified authorities think fit;
  - (c) prescribe the procedure which a specified authority must follow when making a scheme (including requirements regarding consultation and other steps to be taken before and after making the scheme);
  - (d) require or allow functions conferred by the regulations to be exercised by specified authorities jointly with other authorities;
  - (e) prescribe a default scheme which is to take effect, if a specified authority fails to make a scheme in accordance with the regulations, in respect of dwellings to which that scheme would have applied;
  - (f) impose requirements on specified authorities relating to the review, revision or replacement of schemes;
  - (g) enable specified authorities to make reasonable charges for the supply of copies of documents relating to schemes;
  - (h) require specified authorities to provide to the Welsh Ministers information about schemes.
- (2) In particular, the regulations may under sub-paragraph (1)(a) set out provision to be included in schemes, and a default scheme prescribed under sub-paragraph (1)(e) may make provision, that is equivalent to—
  - (a) provision made by a relevant enactment, or
  - (b) provision that is capable of being made under a relevant enactment,with such modifications as the Welsh Ministers think fit.
- (3) For the purposes of sub-paragraphs (1)(b) and (2), each of the following enactments as it had effect on the day on which the Local Government Finance Act 2012 was passed is a “relevant enactment”—
  - (a) sections 131 to 133 of the Social Security Contributions and Benefits Act 1992 (council tax benefit);
  - (b) sections 134 to 137 of that Act (general provisions about income-related benefits) so far as applying in relation to council tax benefit;
  - (c) section 1 of the Social Security Administration Act 1992 (entitlement to benefit dependent on claim) so far as applying in relation to council tax benefit;
  - (d) section 6 of that Act (regulations about council tax benefit administration);
  - (e) sections 32 to 34 of the Welfare Reform Act 2007 (benefit for persons taking up employment) so far as applying in relation to council tax benefit.

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### *Transitional provision*

- 7 (1) The regulations may make such transitional provision regarding the commencement of schemes as the Welsh Ministers think fit.
- (2) Such provision may include, in particular, provision for and in connection with treating a person who is or was in receipt of council tax benefit, or who makes or has made a claim for that benefit, as having made an application for a reduction under a scheme.

### *Guidance*

- 8 In exercising any function relating to schemes, a specified authority must have regard to any guidance issued by the Welsh Ministers.]

## SCHEDULE 2

Sections 14(1) and 97(3).

### ADMINISTRATION

#### *Introduction*

- 1 (1) The Secretary of State may make regulations containing such provision as he thinks fit in relation to—
- (a) the collection of amounts persons are liable to pay in respect of council tax; and
  - (b) other aspects of administration as regards council tax.
- (2) Any reference in this Schedule to an authority is a reference to a billing authority or [<sup>F640</sup>, in Scotland, a local] authority.

#### **Textual Amendments**

**F640** Words in Sch. 2 para. 1(2) substituted (S.) (16.2.1996 subject to art. 2(2) of the commencing S.I.) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(16)(a)** (with s. 128(8)); S.I. 1996/323, **art. 2(1)(b)(c)**

#### *Collection of council tax*

- 2 (1) In the following provisions of this paragraph—
- (a) any reference to the liable person is a reference to a person who is solely liable to pay to an authority, in respect of a particular dwelling, an amount in respect of council tax for a financial year, and includes, unless the context otherwise requires, a reference to a person who in the opinion of the authority will be so liable; and
  - (b) any reference to the chargeable amount is a reference to the amount the liable person is or will be liable to pay.
- (2) Regulations under this Schedule may include provision—
- (a) that the liable person is to make payments on account of the chargeable amount, which may include payments during the course of the financial year concerned;

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- (b) that payments on account must be made in accordance with an agreement between the liable person and the authority or a prescribed scheme for payment by instalments or a scheme for such payment made by the authority in accordance with prescribed rules;
  - (c) that in prescribed circumstances payments on account must be calculated by reference to an estimate of the chargeable amount; and
  - (d) that an estimate must be made on prescribed assumptions.
- (3) Regulations under this Schedule may include provision—
- (a) that any person appearing to an authority to be a resident, owner or managing agent of a particular dwelling shall supply to the authority such information as fulfils the following conditions—
    - (i) it is in the possession or control of the person concerned;
    - (ii) the authority requests the person concerned to supply it; and
    - (iii) it is requested by the authority for the purpose of identifying the person who, in respect of any period specified in the request, is or will be the liable person in relation to the dwelling;
  - (b) that the information is to be supplied within a prescribed period of the request being made and, if the authority so requires, in a form specified in the request; and
  - (c) that a request may be served on the person concerned either by name or by such description as may be prescribed.
- (4) Regulations under this Schedule may include provision—
- (a) that the authority must serve a notice or notices on the liable person stating the chargeable amount or its estimated amount and what payment or payments he is required to make (by way of instalment or otherwise);
  - (b) that no payment on account of the chargeable amount need be made unless a notice requires it;
  - (c) that a notice may be served on the liable person either by name or by such description as may be prescribed;
  - (d) that a notice must be in a prescribed form;
  - (e) that a notice must contain prescribed matters;
  - (f) that a notice must not contain other prescribed matters;
  - (g) that where a notice is invalid because it does not comply with regulations under paragraph (d) or (e) above, and the circumstances are such as may be prescribed, a requirement contained in the notice by virtue of regulations under paragraph (a) or (b) above shall nevertheless have effect as if the notice were valid;
  - (h) that where a notice is invalid because it does not comply with regulations under paragraph (d) above, and a requirement has effect by virtue of regulations under paragraph (g) above, the authority must take prescribed steps to issue to the liable person a document in the form which the notice would have taken had it complied with regulations under paragraph (d) above;
  - (i) that where a notice is invalid because it does not comply with regulations under paragraph (e) above, and a requirement has effect by virtue of regulations under paragraph (g) above, the authority must take prescribed steps to inform the liable person of such of the matters prescribed under paragraph (e) above as were not contained in the notice; and

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- [<sup>F641</sup>(ia) that the authority must publish prescribed information in the prescribed manner;]
- (j) that the authority must supply prescribed information to the liable person when it serves a notice [<sup>F642</sup> or on the request of the person].
- (5) Regulations under this Schedule may include provision—
- (a) that if the liable person fails to pay an instalment in accordance with the regulations, the unpaid balance of the chargeable amount or its estimated amount is to be payable on the day after the end of a prescribed period which begins with the day of the failure; and
- (b) that any amount paid by the liable person in excess of his liability (whether the excess arises because an estimate turns out to be wrong or otherwise) must be repaid or credited against any subsequent liability.

#### Textual Amendments

**F641** Sch. 2 para. 2(4)(ia) inserted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 16\(2\)](#)

**F642** Words in Sch. 2 para. 2(4)(j) inserted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 16\(3\)](#)

- 3 (1) Regulations under this Schedule may include provision as to the collection of amounts persons are jointly and severally liable to pay in respect of council tax.
- (2) The regulations may include provision equivalent to that included under paragraph 2 above subject to any modifications the Secretary of State thinks fit.
- (3) The regulations may include rules for determining whether any payment made by a person jointly and severally liable as to a fraction of an amount is (or is not) made towards satisfaction of his liability as to that fraction.

*[<sup>F643</sup>Discount][<sup>F643</sup>Variation]s [<sup>F644</sup> and increases]*

#### Textual Amendments

**F643** Word in Sch. 2 para. 4 cross-heading substituted (S.) (5.12.2012) by [Local Government Finance \(Unoccupied Properties etc.\) \(Scotland\) Act 2012 \(asp 11\), ss. 3\(4\), 5\(1\)](#)

**F644** Words in Sch. 2 para. 4 cross-heading inserted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 12\(14\)](#)

- 4 (1) In the following provisions of this paragraph—
- (a) any reference to the chargeable amount is a reference to an amount which, in respect of a particular dwelling, a person is solely liable to pay to an authority in respect of council tax for a financial year, and includes, unless the context otherwise requires, an amount which in the opinion of the authority a person will be so liable to pay; and
- (b) any reference to any calculation of the chargeable amount includes a reference to any estimate of the amount.
- (2) Regulations under this Schedule may include provision that, before making any calculation of the chargeable amount for the purposes of regulations under this Schedule, the authority shall take reasonable steps to ascertain whether that amount

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is subject to any [<sup>F645</sup>discount][<sup>F645</sup>variation][<sup>F646</sup> or increase], and if so, the amount of that [<sup>F645</sup>discount][<sup>F645</sup>variation][<sup>F646</sup> or increase].

(3) The regulations may include provision that—

- (a) where (having taken such steps) the authority has no reason to believe that the chargeable amount is subject to a [<sup>F647</sup>discount][<sup>F647</sup>variation][<sup>F648</sup> or to an increase], it shall assume, in making any calculation of the chargeable amount for the purposes of regulations under this Schedule, that the chargeable amount is not subject to any [<sup>F647</sup>discount][<sup>F647</sup>variation][<sup>F649</sup> or increase] ; and
- (b) where (having taken such steps) the authority has reason to believe that the chargeable amount is subject to a [<sup>F647</sup>discount][<sup>F647</sup>variation][<sup>F648</sup> or to an increase] of a particular amount, it shall assume, in making any such calculation, that the chargeable amount is subject to a [<sup>F647</sup>discount][<sup>F647</sup>variation][<sup>F649</sup> or increase] of that amount.

(4) The regulations may include provision that the authority must inform the person who is or will be liable to pay the chargeable amount of that assumption.

(5) The regulations may include provision that where—

- (a) in accordance with any provision included under sub-paragraph (4) above the authority informs the person concerned that it has assumed that the chargeable amount [<sup>F650</sup> is subject to a discount of a particular amount; and [<sup>F650</sup> — ]
  - (i) is subject to a discount of a particular amount, or
  - (ii) is not subject to any increase; and]
- (b) at any time before the end of the financial year following the financial year concerned, the person has reason to believe that the chargeable amount [<sup>F651</sup> is not in fact subject to any discount, or is subject to a discount of a smaller amount [<sup>F651</sup> — ],
  - (i) is not in fact subject to any discount, or is subject to a discount of a smaller amount, or
  - (ii) is in fact subject to an increase (whether or not the person is aware of the amount of the increase),]

the person shall, within such period as may be prescribed, notify the authority of his belief.

[<sup>F652</sup>(5A) The regulations may include provision that where—

- (a) in accordance with any provision included under sub-paragraph (4) the authority informs the person concerned of its assumption; and
- (b) at any time before the end of the financial year following the financial year concerned, the person has reason to believe—
  - (i) that the authority's assumption is based on a misapprehension about the period during which there will be, or was, no resident of the dwelling; and
  - (ii) that misapprehension has resulted in the authority incorrectly assuming that the chargeable amount is not subject to any increase, or in the authority underestimating the amount of the increase,

the person must, within such period as may be prescribed, notify the authority of that belief.

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- (5B) The regulations may include provision—
- (a) that any person appearing to an authority to be a resident, owner or managing agent of a particular dwelling must supply to the authority such information as fulfils the following conditions—
    - (i) it is in the possession or control of the person concerned;
    - (ii) the authority requests the person concerned to supply it; and
    - (iii) it is requested by the authority for the purpose of ascertaining whether the chargeable amount is subject to any variation on the basis that, in respect of any period specified in the request, there is, was or will be no resident of the dwelling;
  - (b) that the information is to be supplied within a prescribed period of the request being made and, if the authority so requires, in a form specified in the request; and
  - (c) that a request may be served on the person concerned either by name or by such description as may be prescribed.]
- (6) In construing [<sup>F653</sup>the reference in sub-paragraph (5)(b)] [<sup>F653</sup>the references in sub-paragraphs (5)(b), (5A)(b)(ii) and (5B)(a)(iii)] above to the chargeable amount, the fact that the person concerned has wholly or partly discharged his liability to pay the amount shall be ignored.
- [<sup>F654</sup>(7) In this paragraph, “increase” means an increase under section 11B(1)(b) [<sup>F655</sup>(higher amount of tax for empty dwellings: England), [<sup>F656</sup>11C(1)(b) (higher amount for dwellings occupied periodically: England),] 12A(1)(b) (higher amount of tax for empty dwellings: Wales) or 12B(1)(b) (higher amount of tax for dwellings occupied periodically: Wales)] .]

#### Textual Amendments

- F645** Word in Sch. 2 para. 4(2) substituted (S.) (5.12.2012) by [Local Government Finance \(Unoccupied Properties etc.\) \(Scotland\) Act 2012 \(asp 11\), ss. 3\(3\)\(a\), 5\(1\)](#)
- F646** Words in Sch. 2 para. 4(2) inserted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 12\(9\)](#)
- F647** Word in Sch. 2 para. 4(3) substituted (S.) (5.12.2012) by [Local Government Finance \(Unoccupied Properties etc.\) \(Scotland\) Act 2012 \(asp 11\), ss. 3\(3\)\(a\), 5\(1\)](#)
- F648** Words in Sch. 2 para. 4(3) inserted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 12\(10\)\(a\)](#)
- F649** Words in Sch. 2 para. 4(3) inserted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 12\(10\)\(b\)](#)
- F650** Words in Sch. 2 para. 4(5)(a) substituted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 12\(11\)](#)
- F651** Sch. 2 para. 4(5)(b)(i)(ii) substituted for words (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 12\(12\)](#)
- F652** Sch. 2 para. 4(5A)(5B) inserted (S.) (5.12.2012) by [Local Government Finance \(Unoccupied Properties etc.\) \(Scotland\) Act 2012 \(asp 11\), ss. 3\(3\)\(b\), 5\(1\)](#)
- F653** Words in Sch. 2 para. 4(6) substituted (S.) (5.12.2012) by [Local Government Finance \(Unoccupied Properties etc.\) \(Scotland\) Act 2012 \(asp 11\), ss. 3\(3\)\(c\), 5\(1\)](#)
- F654** Sch. 2 para. 4(7) inserted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 12\(13\)](#)
- F655** Words in Sch. 2 para. 4(7) substituted (16.12.2015 for specified purposes, 1.4.2016 in so far as not already in force) by [Housing \(Wales\) Act 2014 \(anaw 7\), s. 145\(3\), Sch. 3 para. 29\(7\); S.I. 2015/2046, art. 2](#)

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**F656** Words in Sch. 2 para. 4(7) inserted (E.W.) (26.10.2023) by [Levelling-up and Regeneration Act 2023](#) (c. 55), [ss. 80\(3\)\(g\), 255\(2\)\(q\)](#) (with s. 247)

- 5 Regulations under this Schedule may include, as regards a case where persons are or will be jointly and severally liable to pay to an authority, in respect of a particular dwelling, an amount in respect of council tax for a financial year, provision equivalent to that included under paragraph 4 above subject to any modifications the Secretary of State thinks fit.

*Reductions for lump sum payment etc.*

- 6 (1) Regulations under this Schedule may include provision empowering an authority, subject to such conditions as may be prescribed, to accept, in such cases as the authority may determine and in satisfaction of a person's sole liability to pay in respect of a dwelling an amount ("the chargeable amount") in respect of council tax for a financial year, an amount which—
- (a) is determined by the authority; and
  - (b) is payable in a single lump sum; and
  - (c) is less than the authority's estimate of the chargeable amount.
- (2) The regulations may include provision empowering or requiring the authority to make such adjustments (whether by way of an additional sum due to the authority or by way of repayment or credit by the authority or otherwise) as may be prescribed where the chargeable amount is subsequently estimated to be or proves to be greater or less than the amount originally (or last) estimated.
- (3) The regulations may include, as regards a case where persons are jointly and severally liable to pay the chargeable amount, provision equivalent to that included under sub-paragraphs (1) and (2) above subject to any modifications the Secretary of State thinks fit.
- (4) The regulations may include provision that, in a case where an authority has made provision by virtue of any of sub-paragraphs (1) to (3) above, any provision which is included in regulations under this Schedule by virtue of paragraph 2 or 3 above and is prescribed under this sub-paragraph shall not apply.
- 7 (1) Regulations under this Schedule may include provision that where—
- (a) a person has sole liability to pay to an authority a sum on account in respect of council tax;
  - (b) a sum smaller than that sum is paid; and
  - (c) such conditions as may be prescribed are fulfilled;
- the authority may accept the smaller sum in satisfaction of the liability to pay the sum on account.
- (2) The regulations may include provision that—
- (a) for prescribed purposes the sum on account shall be treated as having been paid in full;
  - (b) for other prescribed purposes the fact that only the smaller sum has been paid shall be taken into account.
- (3) The regulations may include, as regards a case where persons are jointly and severally liable to pay to an authority a sum on account in respect of council tax, provision

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equivalent to that included under sub-paragraphs (1) and (2) above subject to any modifications the Secretary of State thinks fit.

*Exempt dwellings etc.*

- 8 (1) Regulations under this Schedule may include provision that an authority which has received a copy of a proposed list sent to it under section 22(5)(b) [<sup>F657</sup>, 22B(7)] or 85(1)(b) of this Act shall, as respects each dwelling shown in the copy which in the opinion of the authority will be a relevant dwelling on the day when the list comes into force, notify the person concerned of such matters relating to the dwelling's entry in the copy as may be prescribed.
- (2) Regulations under this Schedule may include provision that in any case where—
- (a) a dwelling is not shown in the copy of a proposed list sent to an authority under section 22(5)(b) [<sup>F658</sup>, 22B(7)] or 85(1)(b) of this Act but is shown in the copy of the list sent to the authority under section 22(7) [<sup>F659</sup>, 22B(9)] or 85(4) of this Act; and
  - (b) in the opinion of the authority the dwelling was a relevant dwelling on the day when the list came into force,
- the authority shall notify the person concerned of such matters relating to the dwelling's entry in the copy of the list sent to the authority under section 22(7) [<sup>F659</sup>, 22B(9)] or 85(4) of this Act as may be prescribed.
- (3) Regulations under this Schedule may include provision that in any case where—
- (a) the valuation band shown as applicable to a dwelling in the copy of a proposed list sent to an authority under section 22(5)(b) or 85(1)(b) of this Act is different from that shown as applicable to it in the copy of the list sent to the authority under section 22(7) or 85(4) of this Act; and
  - (b) in the opinion of the authority the dwelling was a relevant dwelling on the day when the list came into force,
- the authority shall notify the person concerned of such matters relating to the dwelling's entry in the copy of the list sent to the authority under section 22(7) or 85(4) of this Act as may be prescribed.
- (4) The regulations may include provision—
- (a) as to the period within which or time at which any notification must be given;
  - (b) prescribing additional information which the notification must contain;
  - (c) that if at the time when a person is notified under any provision included in regulations under sub-paragraph (2) or (3) above the authority has not yet given him a notification under any provision included in regulations under sub-paragraph (1) above, the authority shall not be required to give him such a notification.
- (5) For the purposes of this paragraph a dwelling is a relevant dwelling on any day if—
- (a) on the day the dwelling is an exempt dwelling; or
  - (b) in respect of the financial year in which the day falls and the dwelling, the amount set under section 30 or 93 of this Act [<sup>F660</sup> or, where the authority is a regional council, each amount set under section 93 of this Act] is nil.
- (6) In this paragraph any reference to the person concerned is a reference to a person who, in respect of the particular dwelling, would be solely liable to pay to the authority



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an amount in respect of council tax for the particular day if the dwelling were not or had not been a relevant dwelling on that day.

#### Textual Amendments

- F657** Words in Sch. 2 para. 8(1) inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 127(1), [Sch. 7 para. 53\(2\)\(a\)](#)
- F658** Words in Sch. 2 para. 8(2) inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 127(1), [Sch. 7 para. 53\(2\)\(b\)\(i\)](#)
- F659** Words in Sch. 2 para. 8(2)(3) inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 127(1), [Sch. 7 para. 53\(2\)\(b\)\(ii\)](#)
- F660** Words in Sch. 2 para. 8(5)(b) repealed (S.) (19.2.1996 subject to art. 2(2) of the commencing S.I.) by 1994 c. 39, s. 180(2), [Sch. 14](#) (with s. 128(8)); S.I. 1996/323, [art. 2\(1\)\(b\)\(d\)](#)

- 9 (1) Regulations under this Schedule may include provision that, as regards each financial year, an authority shall take reasonable steps to ascertain whether any dwellings will be or were exempt dwellings for any period during the year.
- (2) The regulations may include provision that—
- where (having taken such steps) the authority has no reason to believe that a particular dwelling will be or was an exempt dwelling for any period during the year, it shall assume, for the purposes of regulations under this Schedule, that the dwelling will be or was a chargeable dwelling for that period; and
  - where (having taken such steps) the authority has reason to believe that a particular dwelling will be or was an exempt dwelling for any period during the year, it shall assume, for those purposes, that the dwelling will be or was an exempt dwelling for that period.
- (3) The regulations may include provision—
- that the authority must inform the relevant person of that assumption;
  - prescribing additional information which the authority must give to that person;
  - as to the period within which or time at which any information must be given.
- (4) The regulations may include provision that where—
- in accordance with any provision included under sub-paragraph (3) above the authority informs the relevant person that it has assumed that the dwelling will be or was an exempt dwelling for a particular period during the year; and
  - at any time before the end of the following financial year, the person has reason to believe that in fact the dwelling will not be or was not an exempt dwelling for that period, or will be or was an exempt dwelling for a shorter period,
- the person shall, within such period as may be prescribed, notify the authority of his belief.
- (5) Regulations under this Schedule may include provision—
- that any person appearing to an authority to be a resident, owner or managing agent of a particular dwelling shall supply to the authority such information as fulfils the following conditions—
    - it is in the possession or control of the person concerned;
    - the authority requests the person concerned to supply it; and

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- (iii) it is requested by the authority for the purpose of identifying the person who, in respect of any period specified in the request, is or will be the relevant person in relation to the dwelling;
  - (b) that the information is to be supplied within a prescribed period of the request being made and, if the authority so requires, in a form specified in the request; and
  - (c) that a request may be served on the person concerned either by name or by such description as may be prescribed.
- (6) In this paragraph any reference to the relevant person is a reference to a person who, in respect of the particular dwelling—
- (a) is or will be solely liable to pay to the authority an amount in respect of council tax for the period to which the assumption relates; or
  - (b) would be so liable if the dwelling were not or had not been an exempt dwelling for that period.
- 10 (1) Regulations under this Schedule may include, as regards a case where, in respect of a particular dwelling, persons would be jointly and severally liable to pay to an authority an amount in respect of council tax for a particular day if the dwelling were not or had not been on that day a relevant dwelling for the purposes of paragraph 8 above, provision equivalent to that included under that paragraph subject to any modifications the Secretary of State thinks fit.
- (2) Regulations under this Schedule may include, as regards a case where, in respect of a particular dwelling, persons—
- (a) are or will be jointly and severally liable to pay to an authority an amount in respect of council tax for a particular period; or
  - (b) would be so liable if the dwelling were not or had not been an exempt dwelling for that period,
- provision equivalent to that included under paragraph 9 above subject to any modifications the Secretary of State thinks fit.

*Supply of information to authorities*

- 11 (1) Regulations under this Schedule may include provision that any person mentioned in sub-paragraph (2) below shall supply to a billing authority such information as fulfils the following conditions—
- (a) it is in the possession or control of the person concerned;
  - (b) the authority requests the person concerned to supply it;
  - (c) it is requested by the authority for the purpose of carrying out its functions under Part I of this Act; and
  - (d) it does not fall within any prescribed description of information which need not be supplied.
- [<sup>F661</sup>(1A) Information may be prescribed under sub-paragraph (1)(d) by reference to—
- (a) how the person concerned came to be in possession or control of the information;
  - (b) the purpose for which it is requested by the authority.]
- (2) The persons referred to in sub-paragraph (1) above are—
- (a) any other authority;
  - (b) any precepting authority;

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- (c) the electoral registration officer for any area in Great Britain; and
  - (d) any community charges registration officer.
- (3) The regulations may include provision that the information is to be supplied in a prescribed form and within a prescribed period of the request being made.
- (4) In this paragraph and paragraph 12 below references to any community charges registration officer shall be construed—
- (a) in relation to such officers in England or Wales, in accordance with section 26 of the 1988 Act; and
  - (b) in relation to such officers in Scotland, in accordance with section 12 of the 1987 Act.

#### Textual Amendments

**F661** Sch. 2 para. 11(1A) inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 17\(3\)](#)

- 12 (1) Regulations under this Schedule may include provision that any person mentioned in sub-paragraph (2) below shall supply to a [<sup>F662</sup>local]authority such information as fulfils the following conditions—
- (a) it is in the possession or control of the person concerned;
  - (b) the authority request the person concerned to supply it;
  - (c) it is requested by the authority for the purpose of carrying out their functions under Part II of this Act; and
  - (d) it does not fall within any prescribed description of information which need not be supplied.
- [<sup>F663</sup>(1A) Information may be prescribed under sub-paragraph (1)(d) by reference to—
- (a) how the person concerned came to be in possession or control of the information;
  - (b) the purpose for which it is requested by the authority.]
- (2) The persons referred to in sub-paragraph (1) above are—
- (a) any other authority;
  - [<sup>F664</sup>(b) any district council;]
  - (c) the electoral registration officer for any area in Great Britain;
  - (d) any community charges registration officer;
  - (e) the local assessor for the [<sup>F665</sup>levying] authority's area; and
  - (f) any housing body operating in the [<sup>F665</sup>levying] authority's area.
- (3) The regulations may include provision that the information is to be supplied in a prescribed form and within a prescribed period of the request being made.

#### Textual Amendments

**F662** Word in Sch. 2 para. 12(1) substituted (S.) (16.2.1996 subject to art. 2(2) of the commencing S.I.) by 1994 c. 39, s. 180(1), [Sch. 13 para. 176\(16\)\(b\)](#) (with s. 128(8)); S.I. 1996/323, [art. 2\(1\)\(b\)\(c\)](#)

**F663** Sch. 2 para. 12(1A) inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 17\(4\)](#)

**F664** Sch. 2 para. 12(2)(b) repealed (S.) (16.2.1996 subject to art. 2(2) of the commencing S.I.) by 1994 c. 39, s. 180(2), [Sch. 14](#) (with s. 128(8)); S.I. 1996/323, [art. 2\(1\)\(b\)\(d\)\(iv\)](#)

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**F665** Words in Sch. 2 para. 12(2)(e)(f) repealed (S.) (16.2.1996 subject to art. 2(2) of the commencing S.I.) by 1994 c. 39, s. 180(2), **Sch. 14**. (with s. 128(8)); S.I. 1996/323, **art. 2(1)(b)(d)(iv)**

- 13 (1) Regulations under this Schedule may include provision that—
- (a) a registrar of births and deaths in England and Wales shall supply to any appropriate billing authority which is prescribed such particulars of such deaths as may be prescribed;
  - (b) the Registrar General for England and Wales shall supply to any billing authority which is prescribed such particulars of such deaths as may be prescribed.
- (2) Regulations under this Schedule may include provision that—
- (a) a district registrar in Scotland shall supply to any appropriate [<sup>F666</sup>local] authority which is prescribed such particulars of such deaths as may be prescribed;
  - (b) the Registrar General for Scotland shall supply to any [<sup>F666</sup>local] authority which is prescribed such particulars of such deaths as may be prescribed.
- (3) The regulations may include provision as to the times at which and the manner in which the particulars are to be supplied.
- (4) For the purposes of this paragraph—
- (a) an appropriate billing authority, in relation to a registrar of births and deaths, is a billing authority whose area includes all or part of, or falls within, the registrar's sub-district;
  - (b) an appropriate [<sup>F666</sup>local] authority, in relation to a district registrar, is a [<sup>F666</sup>local] authority whose area includes all or part of, or falls within, the registrar's registration district.

#### Textual Amendments

**F666** Word in each place it occurs in Sch. 2 para. 13 substituted (S.) (16.2.1996 subject to art. 2(2) of the commencing S.I.) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(16)(c)** (with s. 128(8)); S.I. 1996/323, **art. 2(1)(b)(c)**

- 14 (1) Where regulations under this Schedule impose a duty on a billing authority to supply information to any person, they may also require—
- (a) the Secretary of State;
  - (b) any appropriate precepting authority; or
  - (c) any appropriate levying body,
- to supply the billing authority with prescribed information if the Secretary of State considers it to be information the billing authority needs in order to fulfil its duty.
- (2) Where regulations under this Schedule contain provision about the contents or form of a notice to be served by a billing authority, they may also require the Secretary of State or any appropriate precepting authority to supply the billing authority with prescribed information if the Secretary of State considers it to be information the billing authority needs to ensure that the provision is met.

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- (3) Where any person other than the Secretary of State fails to supply information to a billing authority in accordance with regulations made by virtue of sub-paragraph (1) or (2) above, he shall be liable to indemnify the authority against any loss or damage which the authority sustains in consequence of the failure.
  - (4) For the purposes of sub-paragraph (1) or (2) above an authority is an appropriate precepting authority in relation to a billing authority if it has power to issue a precept to the billing authority.
  - (5) For the purposes of sub-paragraph (1) above a body is an appropriate levying body in relation to a billing authority if—
    - (a) it has power to issue a levy or special levy to the billing authority; or
    - (b) it has power to issue a levy to a county council which has power to issue a precept to the billing authority.
- 15 (1) Regulations under this Schedule may include provision that no duty of confidentiality shall prevent the Secretary of State from disclosing relevant information to an authority.
- (2) For the purposes of this paragraph information is relevant information if—
    - (a) it was obtained by the Secretary of State in exercising his functions under the Social Security Acts [<sup>F667</sup>or Part 4 of the Welfare Reform Act 2012];
    - (b) the Secretary of State believes it would be useful to the authority in exercising its functions under Part I or II of this Act; and
    - (c) it falls within a prescribed description.

#### Textual Amendments

**F667** Words in Sch. 2 para. 15(2)(a) inserted (8.4.2013) by [The Personal Independence Payment \(Supplementary Provisions and Consequential Amendments\) Regulations 2013 \(S.I. 2013/388\)](#), reg. 2, Sch. para. 7(4)

- [<sup>F668</sup>15(A)] A Revenue and Customs official may supply information which is held by the Revenue and Customs in connection with a function of the Revenue and Customs to a qualifying person for prescribed purposes relating to council tax.
- (2) The following are qualifying persons for the purpose of this paragraph—
    - (a) a billing authority in England;
    - (b) a person authorised to exercise any function of such an authority relating to council tax;
    - (c) a person providing services to such an authority relating to council tax.
  - (3) Information supplied under this paragraph may be used for another prescribed purpose relating to council tax.
  - (4) Information supplied under this paragraph may be supplied to another qualifying person for a prescribed purpose relating to council tax (whether or not that is a purpose for which it was supplied).
  - (5) In this paragraph—

“Revenue and Customs official”,  
“the Revenue and Customs”, and  
“function of the Revenue and Customs”,

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have the same meaning as in section 18 of the Commissioners for Revenue and Customs Act 2005.

#### Textual Amendments

**F668** Sch. 2 paras. 15A-15D inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 17\(2\)](#)

- 15B (1) A Revenue and Customs official may supply information which is held by the Revenue and Customs in connection with a function of the Revenue and Customs to a qualifying person for prescribed purposes relating to council tax.
- (2) The following are qualifying persons for the purpose of this paragraph—
- (a) a billing authority in Wales;
  - (b) a person authorised to exercise any function of such an authority relating to council tax;
  - (c) a person providing services to such an authority relating to council tax.
- (3) Information supplied under this paragraph may be used for another prescribed purpose relating to council tax.
- (4) Information supplied under this paragraph may be supplied to another qualifying person for a prescribed purpose relating to council tax (whether or not that is a purpose for which it was supplied).
- (5) In this paragraph—
- “Revenue and Customs official”, “the Revenue and Customs” and “function of the Revenue and Customs” have the same meaning as in section 18 of the Commissioners for Revenue and Customs Act 2005;
- “prescribed” means prescribed by regulations made by the Welsh Ministers.
- (6) Regulations under this paragraph must not be made except with the consent of the Commissioners for Her Majesty's Revenue and Customs.
- (7) A statutory instrument containing regulations under this paragraph is subject to annulment in pursuance of a resolution of the National Assembly for Wales.

#### Textual Amendments

**F668** Sch. 2 paras. 15A-15D inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 17\(2\)](#)

- 15C (1) A Revenue and Customs official may supply information which is held by the Revenue and Customs in connection with a function of the Revenue and Customs to a qualifying person for prescribed purposes relating to council tax.
- (2) The following are qualifying persons for the purpose of this paragraph—
- (a) a local authority;
  - (b) a person authorised to exercise any function of such an authority relating to council tax;
  - (c) a person providing services to such an authority relating to council tax.
- (3) Information supplied under this paragraph may be used for another prescribed purpose relating to council tax.

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- (4) Information supplied under this paragraph may be supplied to another qualifying person for a prescribed purpose relating to council tax (whether or not that is a purpose for which it was supplied).
- (5) In this paragraph—  
“Revenue and Customs official”, “the Revenue and Customs” and “function of the Revenue and Customs” have the same meaning as in section 18 of the Commissioners for Revenue and Customs Act 2005;  
“prescribed” means prescribed by regulations made by the Scottish Ministers.
- (6) Regulations under this paragraph must not be made except with the consent of the Commissioners for Her Majesty’s Revenue and Customs.
- (7) Regulations under this paragraph—  
(a) are subject to the negative procedure; and  
(b) may make—  
(i) different provision for different purposes, including different provision for different areas or for different authorities, and  
(ii) such incidental, consequential, transitional or supplementary provision as the Scottish Ministers think necessary or expedient.

#### Textual Amendments

**F668** Sch. 2 paras. 15A-15D inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 17\(2\)](#)

- 15D (1) A person to whom sub-paragraph (2) applies is guilty of an offence if the person discloses without lawful authority any information—  
(a) which comes to the person by virtue of paragraph 15A, 15B or 15C, and  
(b) which relates to a particular person.
- (2) This sub-paragraph applies to—  
(a) a qualifying person for the purpose of paragraph 15A, 15B or 15C;  
(b) a person who is or has been a director, member of the committee of management, manager, secretary or other similar officer of a person within paragraph (a);  
(c) a person who is or has been an employee of such a person.
- (3) A person guilty of an offence under this paragraph is liable—  
(a) on conviction on indictment, to imprisonment for a term not exceeding 2 years or a fine, or both;  
(b) on summary conviction, to imprisonment for a term not exceeding [<sup>F669</sup>the general limit in a magistrates’ court] or a fine not exceeding the statutory maximum, or both.
- (4) It is not an offence under this paragraph—  
(a) to disclose information in the form of a summary or collection of information so framed as not to enable information relating to any particular person to be identified from it;  
(b) to disclose information which has previously been disclosed to the public with lawful authority.

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- (5) It is a defence for a person (“D”) charged with an offence under this paragraph to prove that at the time of the alleged offence—
- (a) D believed that D was making the disclosure in question with lawful authority and had no reasonable cause to believe otherwise, or
  - (b) D believed that the information in question had previously been disclosed to the public with lawful authority and had no reasonable cause to believe otherwise.
- (6) For the purposes of this paragraph, “lawful authority” has the meaning given by section 123 of the Social Security Administration Act 1992.
- (7) In relation to an offence under this paragraph committed in England and Wales before [F670 2 May 2022] the reference in sub-paragraph (3)(b) to [F671 the general limit in a magistrates’ court] is to be taken as a reference to 6 months.]

#### Textual Amendments

**F668** Sch. 2 paras. 15A-15D inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 17\(2\)](#)

**F669** Words in [Sch. 2 para. 15D\(3\)\(b\)](#) substituted (7.2.2023 at 12.00 p.m.) by [The Judicial Review and Courts Act 2022 \(Magistrates’ Court Sentencing Powers\) Regulations 2023 \(S.I. 2023/149\), regs. 1\(2\), 2\(1\), Sch. Pt. 1](#) table

**F670** Words in [Sch. 2 para. 15D\(7\)](#) substituted (28.4.2022) by [The Criminal Justice Act 2003 \(Commencement No. 33\) and Sentencing Act 2020 \(Commencement No. 2\) Regulations 2022 \(S.I. 2022/500\), regs. 1\(2\), 5\(1\), Sch. Pt. 1](#)

**F671** Words in [Sch. 2 para. 15D\(7\)](#) substituted (7.2.2023 at 12.00 p.m.) by [The Judicial Review and Courts Act 2022 \(Magistrates’ Court Sentencing Powers\) Regulations 2023 \(S.I. 2023/149\), regs. 1\(2\), 2\(1\), Sch. Pt. 1](#) table

#### *Supply of information by authorities*

- 16 (1) Regulations under this Schedule may include provision that (so far as it does not have power to do so apart from the regulations) an authority may supply relevant information to another authority, even if it is not requested to supply the information.
- (2) For the purposes of this paragraph information is relevant information if—
- (a) it was obtained by the first-mentioned authority in exercising its functions under Part I or II of this Act;
  - (b) it believes it would be useful to the other authority in exercising its functions under either of those Parts; and
  - (c) it does not fall within any prescribed description of information which is not to be supplied.
- [F672(3) Information may be prescribed under sub-paragraph (2)(c) by reference to—
- (a) how the first-mentioned authority obtained the information;
  - (b) the purpose for which the first-mentioned authority believes that the information would be useful to the other authority.]

#### Textual Amendments

**F672** Sch. 2 para. 16(3) inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 17\(5\)](#)



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- 17 (1) Regulations under this Schedule may include provision that an authority—
- (a) may supply relevant information to any person who requests it for a purpose not relating to Part I or II of this Act; and
  - (b) may charge a prescribed fee for supplying the information.
- (2) For the purposes of sub-paragraph (1) above information is relevant information if—
- (a) it was obtained by the authority for the purpose of carrying out its functions under Part I or II of this Act; and
  - (b) it is not personal information.
- (3) For the purposes of sub-paragraph (2) above personal information is information which relates to an individual (living or dead) who can be identified from that information or from that and other information supplied to any person by the authority; and personal information includes any expression of opinion about the individual and any indication of the intentions of any person in respect of the individual.

*Use of information by authorities*

- 18 Regulations under this Schedule may include provision that, in carrying out its functions under Part I or II of this Act, an authority may use information which—
- (a) is obtained under any other enactment; and
  - (b) does not fall within any prescribed description of information which cannot be used.
- [<sup>F673</sup>18A] [<sup>F674</sup>A billing][<sup>F674</sup>An] authority may use information it has obtained for the purpose of carrying out its functions under Part 1 [<sup>F675</sup>or Part 2] of this Act for the purpose of—
- (a) identifying vacant dwellings, or
  - (b) taking steps to bring vacant dwellings back into use.
- (2) The power under sub-paragraph (1) above, so far as relating to personal information, extends only to information which consists of an individual’s name or an address or number for communicating with him.
- (3) In this paragraph—
- “personal information” means information which relates to an individual (living or dead) who can be identified—
- (a) from that information, or
  - (b) from that information and other information of the authority,
- and includes any expression of opinion about the individual and any indication of the intentions of any person in respect of the individual;
- “vacant dwelling” means a dwelling in which no one lives and which is substantially unfurnished.]

**Textual Amendments**

**F673** Sch. 2 para. 18A inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\), s. 85](#)

**F674** Word in Sch. 2 para. 18A(1) substituted (S.) (7.10.2011) by [Housing \(Scotland\) Act 2010 \(asp 17\), ss. 157\(1\)\(a\), 166\(2\); S.S.I. 2011/339, art. 2](#)

**F675** Words in Sch. 2 para. 18A(1) inserted (S.) (7.10.2011) by [Housing \(Scotland\) Act 2010 \(asp 17\), ss. 157\(1\)\(b\), 166\(2\); S.S.I. 2011/339, art. 2](#)

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### Arrangements with Scottish housing bodies

- 19 (1) Subject to sub-paragraph (3) below, a [<sup>F676</sup>local] authority may make arrangements with a housing body for the exercise by that body on behalf of the authority of any of—
- (a) the authority's functions under or by virtue of this Schedule or Schedule 3 or 8 to this Act; or
  - (b) the authority's responsibilities as regards council tax benefit in pursuance of Part VII of the <sup>M55</sup>Social Security Contributions and Benefits Act 1992.
- (2) Arrangements under sub-paragraph (1) above may, without prejudice to the generality of that sub-paragraph—
- (a) provide that a housing body may accept service of a notice under section 81(4) of this Act on behalf of a [<sup>F676</sup>local] authority and may exercise the functions of that authority under subsections (7) and (8) of that section;
  - (b) provide as to the terms upon which, instalments by which and manner in which council tax is to be payable to and collected and recovered by the body.
- [<sup>F677</sup>(3) Arrangements made under this paragraph for the exercise of functions under Schedule 8 to this Act may not include arrangements for the exercise of functions under paragraph 2(1)(a) of that Schedule.]
- (4) Every person by whom council tax is payable to a housing body under arrangements under this paragraph shall pay it to the body in accordance with those arrangements.
- (5) Arrangements under sub-paragraph (1) above shall be on such terms as may be agreed between the [<sup>F676</sup>local] authority and the housing body or, failing agreement, as may be determined by the Secretary of State.
- (6) Where the Secretary of State is satisfied that a [<sup>F676</sup>local] authority wish to make arrangements under sub-paragraph (1) above with a housing body but that body has not agreed to enter into them, he may, by regulations made after consultation with the authority and the body, require the body to do so.
- (7) No document issued by a housing body in pursuance of an arrangement made under this paragraph to a person liable to pay council tax or any instalment of council tax shall contain or refer to arrangements for any payment other than—
- (a) the payment of any council tax instalment;
  - [<sup>F678</sup>(b) the payment of any council water charge; or]
  - (c) the payment of any council tax benefit in pursuance of Part VII of the <sup>M56</sup>Social Security Contributions and Benefits Act 1992.

#### Textual Amendments

- F676** Words in Sch. 2 para. 19 substituted (S.) (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(16)(d)(i)** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(b)(c)**
- F677** Sch. 2 para. 19(3) substituted (S.) (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(d)(ii)** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(b)(c)**
- F678** Sch. 2 para. 19(7)(b) repealed (S.) (19.2.1996 subject to art. 2(2) of the commencing S.I.) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, **art. 2(1)(b)(d)**

#### Marginal Citations

**M55** 1992 c. 4.

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M56 1992 c. 4.

### Supplemental

20 In this Schedule—

- (a) any reference to a payment on account of an amount, however expressed, is to any payment (whether interim, final or sole) in respect of the amount; and
- (b) any reference to a managing agent, in relation to a dwelling, is to a person authorised to arrange lettings of the dwelling.

[<sup>F679</sup>21(1) [<sup>F680</sup>This paragraph applies where—

- (a) a billing authority in England or a specified authority (within the meaning of Schedule 1B) in Wales makes a council tax reduction scheme, or
- (b) a billing authority exercises the power under section 13A(1)(c) by determining a class of case in which liability is to be reduced.]

(2) Where [<sup>F681</sup> the scheme or] the determination provides for liability to be reduced to nil, any dwelling in relation to which the reduction applies shall be treated for the purposes of this Schedule as an exempt dwelling.

(3) Where [<sup>F681</sup> the scheme or] the determination provides for liability to be reduced otherwise than to nil, any amount in relation to which the reduction applies shall be treated for the purposes of this Schedule as subject to a discount equal to the amount of the reduction.]

#### Textual Amendments

**F679** Sch. 2 para. 21 inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 127(1), [Sch. 7 para. 53\(3\)](#)

**F680** Sch. 2 para. 21(1) substituted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 4 para. 7\(2\)](#)

**F681** Words in Sch. 2 para. 21(2)(3) inserted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 4 para. 7\(3\)](#)

[<sup>F682</sup>22(1) This paragraph applies where a local authority establishes an energy efficiency discount scheme under section 80A.

(2) Where, under an energy efficiency discount scheme, the amount which a person is liable to pay in respect of council tax is reduced, any amount in relation to which the reduction applies is to be treated for the purposes of this schedule as subject to a discount equal to the amount of the reduction.]

#### Textual Amendments

**F682** Sch. 2 para. 22 inserted (S.) (1.4.2010) by [Climate Change \(Scotland\) Act 2009 \(asp 12\)](#), [ss. 65\(3\), 100\(2\)](#) (with s. 95); [S.S.I. 2009/341](#), [art. 2\(3\)](#)

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## SCHEDULE 3

Sections 14(2) and 97(4).

## PENALTIES

*Failure to supply information to or notify billing authority*

- 1 (1) Where a person is requested by a billing authority to supply information under any provision included in regulations under paragraph 2, 3, 9 or 10(2) of Schedule 2 to this Act, the authority may impose a penalty of [<sup>F683</sup>£70] on him if—
- (a) he fails to supply the information in accordance with the provision; or
  - (b) in purported compliance with the provision he knowingly supplies information which is inaccurate in a material particular.
- (2) In any case where—
- (a) a person is required by any provision included in regulations under paragraph 4, 5, 9 or 10(2) of Schedule 2 to this Act to notify a billing authority; and
  - (b) he fails without reasonable excuse to notify the authority in accordance with the provision,
- the authority may impose a penalty of [<sup>F684</sup>£70] on him.
- (3) Where a penalty has been imposed on a person under sub-paragraph (1) above and he is requested by the authority again to supply the same information under the same provision, the authority may impose a further penalty of [<sup>F685</sup>£280] on him if—
- (a) he fails to supply the information in accordance with the provision; or
  - (b) in purported compliance with the provision he knowingly supplies information which is inaccurate in a material particular.
- (4) Sub-paragraph (3) above applies each time the authority repeats a request.
- (5) A penalty under this paragraph shall be paid to the authority imposing it.
- (6) An authority may quash a penalty imposed by it under this paragraph.

**Textual Amendments**

**F683** Sum in Sch. 3 para. 1(1) substituted (1.5.2008) by [Local Government Finance \(England\) \(Substitution of Penalties\) Order 2008 \(S.I. 2008/981\)](#), arts. 1(1), **2(2)**

**F684** Sum in Sch. 3 para. 1(2) substituted (1.5.2008) by [Local Government Finance \(England\) \(Substitution of Penalties\) Order 2008 \(S.I. 2008/981\)](#), arts. 1(1), **2(2)**

**F685** Sum in Sch. 3 para. 1(3) substituted (1.5.2008) by [Local Government Finance \(England\) \(Substitution of Penalties\) Order 2008 \(S.I. 2008/981\)](#), arts. 1(1), **2(3)**

*Failure to supply information to or notify levying authority*

- 2 (1) Where a person is requested by a [<sup>F686</sup>local] authority to supply information under any provision included in regulations under paragraph 2, 3, 9 or 10(2) of Schedule 2 or paragraph 5 of Schedule 8 to this Act, the authority may impose a penalty of £50 on him if—
- (a) he fails to supply the information in accordance with the provision; or
  - (b) in purported compliance with the provision he knowingly supplies information which is inaccurate in a material particular.

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- [<sup>F687</sup>(1A) Where a person is requested by a local authority to supply information under any provision included in regulations under paragraph 4(5B) of Schedule 2, the authority may impose on the person a penalty not exceeding £500 if—
- (a) the person fails to supply the information in accordance with the provision; or
  - (b) in purported compliance with the provision the person knowingly supplies information which is inaccurate in a material particular.]
- (2) In any case where—
- (a) a person is required by any provision included in regulations under paragraph [<sup>F688</sup>4][<sup>F688</sup>4(5)] , 5, 9 or 10(2) of Schedule 2 to this Act to notify a [<sup>F686</sup>local]authority; and
  - (b) he fails to notify the authority in accordance with the provision, the authority may impose a penalty of £50 on him.
- [<sup>F689</sup>(2A) A local authority may impose on a person a penalty not exceeding £500 in any case where—
- (a) the person is required by any provision included in regulations under paragraph 4(5A) of Schedule 2 to notify the authority; and
  - (b) the person fails to notify the authority in accordance with the provision.]
- (3) Where a penalty has been imposed on a person under sub-paragraph (1) [<sup>F690</sup>or (1A)] above and he is requested by the authority again to supply the same information under the same provision, the authority may impose a further penalty of £200[<sup>F691</sup>, or of an amount not exceeding £500 if the request is under any provision included in regulations under paragraph 4(5B) of Schedule 2,] on him if—
- (a) he fails to supply the information in accordance with the provision; or
  - (b) in purported compliance with the provision he knowingly supplies information which is inaccurate in a material particular.
- (4) Sub-paragraph (3) above applies each time the authority repeats a request.
- (5) A penalty under this paragraph shall be paid to the authority imposing it.
- (6) If, after the imposition of a penalty under this paragraph but before the making of an appeal under paragraph 3 below against that imposition, the [<sup>F686</sup> local]authority are satisfied that the person upon whom the penalty was imposed had a reasonable excuse for his failure, they may revoke the imposition of the penalty.

#### Textual Amendments

- F686** Words in Sch. 3 para. 2 substituted (S.) (1.4.1996) 1994 c. 39, s. 180(1), **Sch. 13 para. 176(17)** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(b)(c)**
- F687** Sch. 3 para. 2(1A) inserted (S.) (5.12.2012) by Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012 (asp 11), **ss. 3(5)(a)**, 5(1)
- F688** Word in Sch. 3 para. 2(2)(a) substituted (S.) (5.12.2012) by Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012 (asp 11), **ss. 3(5)(b)**, 5(1)
- F689** Sch. 3 para. 2(2A) inserted (S.) (5.12.2012) by Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012 (asp 11), **ss. 3(5)(c)**, 5(1)
- F690** Words in Sch. 3 para. 2(3) inserted (S.) (5.12.2012) by Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012 (asp 11), **ss. 3(5)(d)(i)**, 5(1)

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**F691** Words in Sch. 3 para. 2(3) inserted (S.) (5.12.2012) by Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012 (asp 11), ss. 3(5)(d)(ii), 5(1)

### General

3 (1) A person may appeal to a valuation tribunal if he is aggrieved by the imposition on him of a penalty under paragraph 1 above.

[<sup>F692</sup>(1A) A person (“P”) may appeal to a valuation tribunal if aggrieved by the imposition on P of a penalty under regulations under section 14C, unless P agreed to the imposition of the penalty as an alternative to criminal proceedings being taken against P in respect of the act or omission to which the penalty relates.]

(2) A person may appeal to [<sup>F693</sup>a valuation appeal committee][<sup>F693</sup>the First-tier Tribunal for Scotland] if he is aggrieved by the imposition on him of a penalty under paragraph 2 above.

(3) Where a penalty is imposed on a person under paragraph 1 or 2 above, and he alleges that there is no power in the case concerned to impose a penalty of the amount imposed, he may appeal under sub-paragraph (1) or (2) above against the imposition.

[<sup>F694</sup>(4) Where a penalty is imposed on a person (“P”) under regulations under section 14C, and P alleges that there is no power in the case concerned to impose a penalty of the amount imposed, P may appeal to a valuation tribunal under this sub-paragraph against the imposition.]

### Textual Amendments

**F692** Sch. 3 para. 3(1A) inserted (E.W.) (31.10.2012) by Local Government Finance Act 2012 (c. 17), s. 14(6)

**F693** Words in Sch. 3 para. 3(2) substituted (S.) (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), sch. 2 para. 8(8) (with sch. 1 paras. 1-4, 13-20)

**F694** Sch. 3 para. 3(4) inserted (E.W.) (31.10.2012) by Local Government Finance Act 2012 (c. 17), s. 14(7)

4 Where a person is convicted of an offence, the conduct by reason of which he is convicted shall not also allow a penalty to be imposed under paragraph 1 or 2 above.

5 (1) If it appears to the Treasury that there has been a change in the value of money since the passing of this Act or (as the case may be) the last occasion when the power conferred by this paragraph was exercised, they may by order substitute for any sum for the time being specified in paragraph 1 or 2 above such other sum as appears to them to be justified by the change.

(2) An order under this paragraph shall not apply in relation to any failure which began or anything done before the date on which the order comes into force.

### Modifications etc. (not altering text)

**C198** Sch. 3 para. 5(1) functions transferred (W.) (24.5.2018) by The Welsh Ministers (Transfer of Functions) Order 2018 (S.I. 2018/644), arts. 1(1), 31

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- 6 (1) The Secretary of State may make regulations containing provision as to the collection of amounts payable as penalties under paragraph 1 or 2 above [<sup>F695</sup>or under regulations under section 14C].
- (2) The regulations may include provision for the collection of such amounts (including provision about instalments and notices) which is equivalent to that made in regulations under paragraphs 2 and 3 of Schedule 2 to this Act for the collection of amounts persons are liable to pay in respect of council tax subject to any modifications the Secretary of State thinks fit.
- (3) The regulations may include provision that, where the imposition of a penalty is subject to an appeal, no amount shall be payable in respect of the penalty while the appeal is outstanding.
- (4) The regulations may include rules for ascertaining whether an imposition is subject to an appeal, and whether an appeal is outstanding; and the regulations may treat an appeal as outstanding unless it is finally disposed of or abandoned or fails for non-prosecution.
- (5) The regulations may include provisions dealing with any case where a penalty under paragraph 1 or 2 above [<sup>F696</sup>or under regulations under section 14C] is quashed or revoked, and may in particular provide for the repayment of an amount or the allowance of an amount by way of deduction against a sum due.
- (6) In the application of this paragraph to England and Wales, any reference to an appeal includes a reference to an arbitration in pursuance of regulations made under paragraph 4 of Schedule 11 to the 1988 Act (valuation tribunals).

#### Textual Amendments

**F695** Words in Sch. 3 para. 6(1) inserted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 14\(8\)](#)

**F696** Words in Sch. 3 para. 6(5) inserted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 14\(8\)](#)

## SCHEDULE 4

Section 14(3).

### ENFORCEMENT: ENGLAND AND WALES

#### *Regulations for recovery of sums payable*

- 1 (1) The Secretary of State may make regulations in relation to the recovery [<sup>F697</sup>, otherwise than under Schedule 12 to the Tribunals, Courts and Enforcement Act 2007 (taking control of goods),] of any sum which has become payable to a billing authority under any provision included in regulations under—
- (a) paragraph 2, 3 or 6(2) or (3) of Schedule 2 to this Act; or
- (b) paragraph 6 of Schedule 3 to this Act,
- and has not been paid.
- (2) The Secretary of State may also make regulations in relation to the recovery [<sup>F698</sup>, otherwise than under Schedule 12 to the Tribunals, Courts and Enforcement Act

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2007 (taking control of goods),] of any sum which has become payable (by way of repayment) to a person other than a billing authority under any provision included in regulations under paragraph 2, 3 or 6(2) or (3) of Schedule 2 to this Act and has not been paid.

- (3) References in sub-paragraphs (1) and (2) above to a sum which has become payable and has not been paid include references to a sum forming part of a larger sum which has become payable and the other part of which has been paid.

#### Textual Amendments

**F697** Words in Sch. 4 para. 1(1) inserted (6.4.2014) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\)](#), s. 148, [Sch. 13 para. 107\(2\)](#) (with s. 89); S.I. 2014/768, art. 2(1)(b)

**F698** Words in Sch. 4 para. 1(2) inserted (6.4.2014) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\)](#), s. 148, [Sch. 13 para. 107\(2\)](#) (with s. 89); S.I. 2014/768, art. 2(1)(b)

#### *Provision which may be made*

- 2 (1) Regulations under sub-paragraph (1) of paragraph 1 above may make, in relation to the recovery of any sum falling within that sub-paragraph which a person is solely liable to pay, any such provision as is authorised by the following paragraphs of this Schedule.
- (2) Regulations under that sub-paragraph may make, in relation to any sum falling within that sub-paragraph which persons are jointly and severally liable to pay, provision equivalent to any so authorised subject to any modifications the Secretary of State thinks fit.
- (3) Regulations under sub-paragraph (2) of that paragraph may provide that any sum falling within that sub-paragraph shall be recoverable in a court of competent jurisdiction.

#### *Liability orders*

- 3 (1) Regulations under paragraph 1(1) above may provide that—
- (a) the authority concerned may apply to a magistrates' court for an order (a "liability order") against the person by whom the sum is payable;
  - (b) the magistrates' court shall make the order if it is satisfied that the sum has become payable by the person concerned and has not been paid.
- (2) The regulations may include provision that the order shall be made in respect of an amount equal to the aggregate of—
- (a) the sum payable; and
  - (b) a sum (of a prescribed amount or an amount determined in accordance with prescribed rules) in respect of the costs incurred in obtaining the order.
- (3) The regulations may include provision that, where the sum payable is paid after the order has been applied for but before it is made, the magistrates' court shall nonetheless make the order in respect of a sum (of a prescribed amount or an amount determined in accordance with prescribed rules) in respect of the costs incurred in applying for it.
- (4) The regulations may include—



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- (a) provision prescribing steps to be taken before an application may be made;
- (b) provision that no application may be made after a prescribed period has expired;
- (c) provision prescribing the procedure to be followed for the initiation of an application (which may include provision as to form);
- (d) provision prescribing the procedure to be followed in dealing with an application;
- (e) provision prescribing the form and contents of an order.

#### *Information*

- 4 (1) Regulations under paragraph 1(1) above may provide that where a magistrates' court has made a liability order against a person ("the debtor") he shall, during such time as the amount in respect of which the order was made remains wholly or partly unpaid, be under a duty to supply relevant information to the authority concerned.
- (2) For the purposes of this paragraph relevant information is such information as fulfils the following conditions—
- (a) it is in the debtor's possession or control;
  - (b) the authority requests him to supply it; and
  - (c) it falls within a prescribed description of information.
- (3) The regulations may include provision that the information is to be supplied in a prescribed form and within a prescribed period of the request being made.

#### *Attachment of earnings etc.*

- 5 (1) Regulations under paragraph 1(1) above may provide that where a magistrates' court has made a liability order against a person ("the debtor") and the debtor is an individual—
- (a) the authority concerned may make an order (an "attachment of earnings order") to secure the payment of [<sup>F699</sup>the appropriate amount] ;
  - (b) such an order shall be expressed to be directed to a person who has the debtor in his employment, and shall operate as an instruction to such a person to make deductions from the debtor's earnings and to pay the amounts deducted to the authority;
  - (c) the authority may serve a copy of the order on a person who appears to the authority to have the debtor in his employment; and
  - (d) a person who has the debtor in his employment shall comply with the order if a copy of it is served on him.

[<sup>F700</sup>(1A) For the purposes of this paragraph the appropriate amount is the aggregate of—

- (a) any outstanding sum which is or forms part of the amount in respect of which the liability order was made [<sup>F701</sup>(unless paragraph (b) applies);]
- [<sup>F702</sup>(b) where a person authorised to act under the power conferred by section 14(4) (power to use the procedure in Schedule 12 to the Tribunals, Courts and Enforcement Act 2007) has reported to the authority concerned that he was unable (for whatever reason) to find sufficient goods of the debtor to pay the amount outstanding—
  - (i) the amount outstanding at the time when the attachment of earnings order is made, and]

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- (ii) if the authority has applied for the issue of a warrant committing the debtor to prison under provision included by virtue of paragraph 8 below, a sum (of a prescribed amount or an amount determined in accordance with prescribed rules) in respect of the costs of the application.

(2) The regulations may include—

- (a) provision allowing an attachment of earnings order to be varied;
- (b) provision requiring a person who has the debtor in his employment to comply with the order as varied if a copy of the order as varied is served on him;
- (c) provision requiring an order to be in a prescribed form;
- (d) provision requiring an order to specify the sum to which the order relates, the rate at which the debtor's earnings are to be applied to meet the sum, and such other particulars as may be prescribed;
- (e) rules about the rate which may be so specified;
- (f) provision allowing the person who deducts and pays amounts under the order to deduct from the debtor's earnings prescribed sums, or sums determined in accordance with prescribed rules, towards his administrative costs;
- (g) provision requiring the person who deducts and pays amounts under the order to notify the debtor, in a prescribed manner and at any prescribed time, of the total amount of sums (including sums towards administrative costs) deducted up to the time of the notification or of the total amount of sums (including sums towards such costs) that will fall to be deducted after that time;
- (h) provision requiring any person on whom a copy of the order is served to notify the authority in a prescribed manner and within a prescribed period if he does not have, or subsequently ceases to have, the debtor in his employment;
- (i) provision that, where the whole amount to which the order relates has been paid, the authority shall give notice of that fact to any person who appears to it to have the debtor in his employment and who has been served with a copy of the order;
- (j) provision allowing or requiring an order to be discharged.

(3) The regulations may include provision that while an attachment of earnings order is in force—

- (a) the debtor shall from time to time notify the authority concerned, in a prescribed manner and within a prescribed period, of each occasion when he leaves any employment or becomes employed or re-employed, and shall include in such a notification a statement of his earnings and expected earnings from the employment concerned and of such other matters as may be prescribed;
- (b) any person who becomes the debtor's employer and knows that the order is in force and by what authority it was made shall notify the authority concerned, in a prescribed manner and within a prescribed period, that he is the debtor's employer, and shall include in such a notification a statement of the debtor's earnings and expected earnings from the employment concerned and of such other matters as may be prescribed.

(4) The regulations may include provision with respect to the priority to be accorded as between—

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- (a) two or more orders made under the regulations;
  - (b) orders made under the regulations and orders made under the <sup>M57</sup> Attachment of Earnings Act 1971 or the <sup>M58</sup> Child Support Act 1991.
- (5) The regulations may include provision that a person may appeal to a magistrates' court if he is aggrieved by the making or the terms of an attachment of earnings order, or there is a dispute whether payments constitute earnings or as to any other prescribed matter relating to the order.
- (6) The regulations may include—
- (a) provision prescribing the procedure to be followed for initiating an appeal;
  - (b) provision prescribing the procedure to be followed in dealing with an appeal;
  - (c) provision as to the powers of the court (which may include provision as to the quashing of an attachment of earnings order or the variation of the terms of such an order).
- (7) The provisions of this paragraph (except sub-paragraphs (3) and (4)(b) above) shall apply to elected members of billing authorities or relevant precepting authorities as they apply to persons in employment; and for the purposes of the application of those provisions in relation to any such members—
- (a) any reference to a person having the debtor in his employment shall be construed as a reference to such an authority having the debtor as an elected member; and
  - (b) any reference to the debtor's earnings shall be construed as a reference to allowances payable to the debtor by such an authority.
- (8) For the purposes of sub-paragraph (7) above—
- (a) a relevant precepting authority is a major precepting authority other than the Receiver for the Metropolitan Police District; and
  - (b) a person is an elected member of a relevant precepting authority other than a county council if he is appointed to the authority by a constituent council of which he is an elected member.

[ In this paragraph “the amount outstanding” has the meaning given by paragraph <sup>F703</sup>(9) 50(3) of Schedule 12 to the Tribunals, Courts and Enforcement Act 2007. ]

#### Textual Amendments

- F699** Words in Sch. 4 para. 5(1)(a) substituted (18.11.2003) by [Local Government Act 2003 \(c. 26\), s. 80\(2\)](#)
- F700** Sch. 4 para. 5(1A) inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\), s. 80\(3\)](#)
- F701** Words in Sch. 4 para. 5(1A)(a) substituted (6.4.2014) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\), s. 148, Sch. 13 para. 107\(3\)\(a\)](#) (with s. 89); S.I. 2014/768, art. 2(1)(b)
- F702** Words in Sch. 4 para. 5(1A)(b) substituted (6.4.2014) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\), s. 148, Sch. 13 para. 107\(3\)\(b\)](#) (with s. 89); S.I. 2014/768, art. 2(1)(b)
- F703** Sch. 4 para. 5(9) inserted (6.4.2014) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\), s. 148, Sch. 13 para. 107\(3\)\(c\)](#) (with s. 89); S.I. 2014/768, art. 2(1)(b)

#### Marginal Citations

- M57** 1971 c. 32.
- M58** 1991 c. 48.

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### *Deductions from income support*

- 6 (1) Regulations under paragraph 1(1) above may provide that where a magistrates' court has made a liability order against a person (“the debtor”) and the debtor is entitled to [<sup>F704</sup>universal credit] income support [<sup>F705</sup>, a jobseeker’s allowance [<sup>F706</sup>, state pension credit or an employment and support allowance]]<sup>F707</sup> . . . —
- (a) the authority concerned may apply to the Secretary of State asking him to deduct sums from any amounts payable to the debtor by way of [<sup>F708</sup>that benefit], in order to secure the payment of any outstanding sum which is or forms part of the amount in respect of which the liability order was made; and
- (b) the Secretary of State may deduct such sums and pay them to the authority towards satisfaction of any such outstanding sum.
- (2) The regulations may include—
- (a) provision allowing or requiring adjudication as regards an application, and provision as to [<sup>F709</sup>appeals to appeal tribunals constituted under Chapter 1 of Part 1 of the Social Security Act 1998 and decisions under section 9 or 10 of that Act];
- (b) a scheme containing provision as to the circumstances and manner in which and times at which sums are to be deducted and paid, provision about the calculation of such sums (which may include provision to secure that amounts payable to the debtor by way of [<sup>F710</sup>universal credit] income support [<sup>F711</sup>, a jobseeker’s allowance [<sup>F712</sup>, state pension credit or an employment and support allowance]] do not fall below prescribed figures), and provision as to the circumstances in which the Secretary of State is to cease making deductions;
- (c) provision requiring the Secretary of State to notify the debtor, in a prescribed manner and at any prescribed time, of the total amount of sums deducted up to the time of the notification;
- (d) provision that, where the whole amount to which the application relates has been paid, the authority shall give notice of that fact to the Secretary of State.

#### **Textual Amendments**

- F704** Words in Sch. 4 para. 6(1) inserted (25.2.2013 for specified purposes, 29.4.2013 in so far as not already in force) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 2 para. 33\(2\)\(a\)](#); S.I. 2013/358, art. 2(1), Sch. 1 para. 21; S.I. 2013/983, art. 3(1)(b)(i)
- F705** Words in Sch. 4 para. 6(1) substituted (2.7.2002 for specified purposes, otherwise 6.10.2003) by [State Pension Credit Act 2002 \(c. 16\)](#), ss. 14, 22(3), [Sch. 2 Pt. 3 para. 33\(2\)](#); S.I. 2002/1691, art. 2; S.I. 2003/1766, art. 2
- F706** Words in Sch. 4 para. 6(1) substituted (27.10.2008) by [Welfare Reform Act 2007 \(c. 5\)](#), s. 70(2), [Sch. 3 para. 11\(2\)\(a\)](#); S.I. 2008/787, art. 2(4)(f)
- F707** Words in Sch. 4 para. 6(1) omitted (22.4.1996 and repealed 7.10.1996) by 1995 c. 18, s. 41(4),(5) Sch. 2 para. 75(2)(b), Sch. 3; S.I. 1996/1126, art. 2(a)(b) and S.I. 1996/2208, art. 2(b)
- F708** Words in Sch. 4 para. 6(1)(a) substituted (22.4.1996) by 1995 c. 18, s. 41(4), [Sch. 2 para. 75\(2\)\(c\)](#); S.I. 1996/1126, art. 2(a)(b)
- F709** Words in Sch. 4 para. 6(2)(a) substituted (18.10.1999 for certain purposes (subject to transitional provisions in Schs. 16-18 of S.I. 1999/2860), 29.11.1999 for further specified purposes (subject to transitional provisions in Schs. 21-23 of S.I. 1999/3178) and otherwise prosp.) by 1998 c. 14, ss. 86(1), 87, [Sch. 7 para. 117](#); S.I. 1999/2860, arts. 2(c), 5, [Sch. 1](#); S.I. 1999/3178, art. 2(1), [Sch. 1](#)

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- F710** Words in Sch. 4 para. 6(2)(b) inserted (25.2.2013 for specified purposes, 29.4.2013 in so far as not already in force) by Welfare Reform Act 2012 (c. 5), s. 150(3), **Sch. 2 para. 33(2)(b)**; S.I. 2013/358, art. 2(1), Sch. 1 para. 21; S.I. 2013/983, art. 3(1)(b)(i)
- F711** Words in Sch. 4 para. 6(2)(b) substituted (2.7.2002 for specified purposes, otherwise 6.10.2003) by State Pension Credit Act 2002 (c. 16), ss. 14, 22(3), **Sch. 2 Pt. 3 para. 33(3)**; S.I. 2002/1691, art. 2; S.I. 2003/1766, art. 2
- F712** Words in Sch. 4 para. 6(2)(b) substituted (27.10.2008) by Welfare Reform Act 2007 (c. 5), s. 70(2), **Sch. 3 para. 11(2)(a)**; S.I. 2008/787, art. 2(4)(f)

### *Distress*

F713<sup>7</sup> .....

#### **Textual Amendments**

- F713** Sch. 4 para. 7 repealed (6.4.2014) by Tribunals, Courts and Enforcement Act 2007 (c. 15), s. 148, Sch. 13 para. 107(4), **Sch. 23 Pt. 3** (with s. 89); S.I. 2014/768, art. 2(1)(b)

### *Commitment to prison*

- 8 (1) Regulations under paragraph 1(1) above may provide [<sup>F714</sup>, in relation to the recovery of any sum which has become payable to a billing authority in England,] that—
- (a) where <sup>F715</sup>..., the debtor is an individual who has attained the age of 18 years, and [<sup>F716</sup>there are insufficient goods to satisfy an amount under section 14(4) ], the authority may apply to a magistrates' court for the issue of a warrant committing the debtor to prison;
  - (b) on such application being made the court shall (in the debtor's presence) inquire as to his means and inquire whether the failure to pay which has led to the application is due to his wilful refusal or culpable neglect;
  - (c) if (and only if) the court is of opinion that his failure is due to his wilful refusal or culpable neglect it may if it thinks fit issue a warrant of commitment against the debtor, or fix a term of imprisonment and postpone the issue of the warrant until such time and on such conditions (if any) as the court thinks just;
  - (d) the warrant shall be made in respect of the relevant amount (within the meaning given by sub-paragraph (2) below);
  - (e) the warrant shall state that amount;
  - (f) the order in the warrant shall be that the debtor be imprisoned for a time specified in the warrant (which shall not exceed three months), unless the amount stated in the warrant is sooner paid;
  - (g) the period of imprisonment shall be reduced by a prescribed amount in respect of part payment in prescribed circumstances;
  - (h) a warrant may be directed to the authority concerned and to such other persons (if any) as the court issuing it thinks fit;
  - (i) a warrant may be executed anywhere in England and Wales by any person to whom it is directed.

[<sup>F717</sup>(1A) In sub-paragraph (1) the reference to insufficient goods to satisfy an amount under section 14(4) is a reference to circumstances where a person authorised to act under the power conferred by section 14(4) (power to use the procedure in Schedule 12

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to the Tribunals, Courts and Enforcement Act 2007) has reported to the authority concerned that he was unable (for whatever reason) to find sufficient goods of the debtor to pay the amount outstanding.]

(2) For the purposes of sub-paragraph (1) above the relevant amount is the aggregate of—

- [<sup>F718</sup>(a) the amount outstanding at the time when the warrant of commitment is issued; and]
- (b) a sum (of a prescribed amount or an amount determined in accordance with prescribed rules) in respect of the costs of commitment.

(3) The regulations may include—

- (a) provision that a single warrant shall not be issued, under any provision included under this paragraph, against more than one person;
- (b) provision as to the form of a warrant;
- (c) provision allowing remission of payment where no warrant is issued or term of imprisonment fixed;
- (d) provision allowing an application to be renewed where no warrant is issued or term of imprisonment fixed;
- (e) provision that a statement in writing to the effect that wages of any amount have been paid to the debtor during any period, purporting to be signed by or on behalf of his employer, shall be evidence of the facts there stated;
- (f) provision that, for the purpose of enabling inquiry to be made as to the debtor's conduct and means, a justice of the peace may issue a summons to him to appear before a magistrates' court and (if he does not obey the summons) may issue a warrant for his arrest;
- (g) provision that, for the purpose of enabling such inquiry, a justice of the peace may issue a warrant for the debtor's arrest without issuing a summons;
- (h) provision as to the execution of a warrant for arrest (which may include provision allowing it to be executed anywhere in England and Wales).

[<sup>F719</sup>(4) In this paragraph “the amount outstanding” has the meaning given by paragraph 50(3) of Schedule 12 to the Tribunals, Courts and Enforcement Act 2007.]

#### Textual Amendments

- F714** Words in Sch. 4 para. 8(1) inserted (1.4.2021) by Local Government and Elections (Wales) Act 2021 (asc 1), ss. 157(2), 175(4)(c)
- F715** Words in Sch. 4 para. 8(1)(a) omitted (6.4.2014) by virtue of Tribunals, Courts and Enforcement Act 2007 (c. 15), s. 148, Sch. 13 para. 107(5)(a)(i) (with s. 89); S.I. 2014/768, art. 2(1)(b)
- F716** Words in Sch. 4 para. 8(1)(a) substituted (6.4.2014) by Tribunals, Courts and Enforcement Act 2007 (c. 15), s. 148, Sch. 13 para. 107(5)(a)(ii) (with s. 89); S.I. 2014/768, art. 2(1)(b)
- F717** Sch. 4 para. 8(1A) inserted (6.4.2014) by Tribunals, Courts and Enforcement Act 2007 (c. 15), s. 148, Sch. 13 para. 107(5)(b) (with s. 89); S.I. 2014/768, art. 2(1)(b)
- F718** Sch. 4 para. 8(2)(a) substituted (6.4.2014) by Tribunals, Courts and Enforcement Act 2007 (c. 15), s. 148, Sch. 13 para. 107(5)(c) (with s. 89); S.I. 2014/768, art. 2(1)(b)
- F719** Sch. 4 para. 8(4) inserted (6.4.2014) by Tribunals, Courts and Enforcement Act 2007 (c. 15), s. 148, Sch. 13 para. 107(5)(d) (with s. 89); S.I. 2014/768, art. 2(1)(b)

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### *Bankruptcy*

- 9 (1) Regulations under paragraph 1(1) above may provide that where a magistrates' court has made a liability order against a person ("the debtor") and the debtor is an individual, the amount due shall be deemed to be a debt for the purposes of section 267 of the <sup>M59</sup>Insolvency Act 1986 (grounds of creditor's petition).
- (2) The amount due is an amount equal to any outstanding sum which is or forms part of the amount in respect of which the liability order was made.

#### **Marginal Citations**

**M59** 1986 c. 45.

### *Winding up*

- 10 (1) Regulations under paragraph 1(1) above may provide that where a magistrates' court has made a liability order against a person ("the debtor") and the debtor is a company, the amount due shall be deemed to be a debt for the purposes of section 122(1)(f) of the Insolvency Act 1986 (winding up of companies by the court) or, as the case may be, section 221(5)(b) of that Act (winding up of unregistered companies).
- (2) The amount due is an amount equal to any outstanding sum which is or forms part of the amount in respect of which the liability order was made.

### *Charging orders*

- 11 (1) Regulations under paragraph 1(1)(a) above may provide that where a magistrates' court has made a liability order against a person ("the debtor") and prescribed conditions are fulfilled—
- (a) the authority concerned may apply to a court for an order (a "charging order") imposing, on any interest held by the debtor beneficially in the relevant dwelling, a charge for securing the due amount; and
  - (b) a charge imposed by a charging order shall have the like effect and shall be enforceable in the same courts and in the same manner as an equitable charge created by the debtor by writing under his hand.
- (2) For the purposes of sub-paragraph (1) above the relevant dwelling is the dwelling in respect of which, at the time the application for the liability order was made, the debtor was liable to pay the sum falling within paragraph 1(1)(a) above.
- (3) For the purposes of sub-paragraph (1) above the due amount is the aggregate of—
- (a) an amount equal to any outstanding sum which is or forms part of the amount in respect of which the liability order was made; and
  - (b) a sum (of a prescribed amount or an amount determined in accordance with prescribed rules) in respect of costs connected with the charging order.
- (4) The regulations may include provision—
- (a) as to the court to which an application may be made (which may be the High Court or <sup>F720</sup>the county court);
  - (b) as to the factors to be considered by the court in deciding whether to make a charging order;

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- (c) requiring an order to specify the dwelling and interest concerned, and such other matters as may be prescribed;
- (d) requiring an order to be in a prescribed form;
- (e) allowing an order to be made absolutely or subject to conditions;
- (f) as to the discharge or variation of an order.

#### Textual Amendments

**F720** Words in Sch. 4 para. 11(4) substituted (22.4.2014) by [Crime and Courts Act 2013 \(c. 22\), s. 61\(3\), Sch. 9 para. 52](#); [S.I. 2014/954, art. 2\(c\)](#) (with [art. 3](#)) (with transitional provisions and savings in [S.I. 2014/956, arts. 3-11](#))

- [<sup>F721</sup>11A Regulations under paragraph 1(1)(a) above may provide that two or more liability orders against the same person shall be treated as a single liability order for the purposes of provision included by virtue of paragraph 11 above if an application under such provision could be made in respect of each of them in relation to the same dwelling.]

#### Textual Amendments

**F721** Sch. 4 para. 11A inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\), s. 81](#)

#### *Relationship between remedies*

- 12 (1) As regards a case where a magistrates' court has made a liability order, regulations under paragraph 1(1) above may include provision that—
- (a) attachment of earnings may be resorted to more than once;
  - [<sup>F722</sup>(aa) deductions from universal credit may be resorted to more than once;]
  - (b) deductions from income support may be resorted to more than once;
  - [<sup>F723</sup>(bb) deductions from state pension credit may be resorted to more than once;]
  - [<sup>F724</sup>(bc) deductions from an employment and support allowance may be resorted to more than once.]
  - <sup>F725</sup>(c) .....
  - (d) attachment of earnings [<sup>F726</sup>deductions from universal credit], deductions from income support[<sup>F727</sup>, deductions from state pension credit][<sup>F728</sup>, deductions from an employment and support allowance] and [<sup>F729</sup>the power conferred by section 14(4)] (or any two of them) may be resorted to in any order or alternately (or both);
  - (e) steps by way of attachment, deduction, [<sup>F730</sup>exercise of the power conferred by section 14(4)], commitment, bankruptcy, winding up or charging may not be taken while steps by way of another of those methods are being taken;
  - (f) where a warrant of commitment is issued against (or a term of imprisonment is fixed in the case of) the person concerned no steps, or no further steps, by way of attachment, deduction, [<sup>F731</sup>exercise of the power conferred by section 14(4)], bankruptcy or charging may be taken.
- (2) Any reference in this paragraph to attachment of earnings includes a reference to attachment of allowances.



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### Textual Amendments

- F722** Sch. 4 para. 12(1)(aa) inserted (25.2.2013 for specified purposes, 29.4.2013 in so far as not already in force) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 2 para. 33\(3\)\(a\)](#); S.I. 2013/358, art. 2(1), Sch. 1 para. 21; S.I. 2013/983, art. 3(1)(b)(i)
- F723** Sch. 4 para. 12(1)(bb) inserted (2.7.2002 for specified purposes, otherwise 6.10.2003) by [State Pension Credit Act 2002 \(c. 16\)](#), ss. 14, 22(3), [Sch. 2 Pt. 3 para. 34\(a\)](#); S.I. 2002/1691, art. 2; S.I. 2003/1766, art. 2
- F724** Sch. 4 para. 12(1)(bc) inserted (27.10.2008) by [Welfare Reform Act 2007 \(c. 5\)](#), s. 70(2), [Sch. 3 para. 11\(2\)\(b\)](#); S.I. 2008/787, art. 2(4)(f)
- F725** Sch. 4 para. 12(1)(c) repealed (6.4.2014) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\)](#), s. 148, Sch. 13 para. 107(6)(a), [Sch. 23 Pt. 3](#) (with s. 89); S.I. 2014/768, art. 2(1)(b)
- F726** Words in Sch. 4 para. 12(1)(d) inserted (25.2.2013 for specified purposes, 29.4.2013 in so far as not already in force) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 2 para. 33\(3\)\(b\)](#); S.I. 2013/358, art. 2(1), Sch. 1 para. 21; S.I. 2013/983, art. 3(1)(b)(i)
- F727** Words in Sch. 4 para. 12(1)(d) inserted (2.7.2002 for specified purposes, otherwise 6.10.2003) by [State Pension Credit Act 2002 \(c. 16\)](#), ss. 14, 22(3), [Sch. 2 Pt. 3 para. 34\(b\)](#); S.I. 2002/1691, art. 2; S.I. 2003/1766, art. 2
- F728** Words in Sch. 4 para. 12(1)(d) inserted (27.10.2008) by [Welfare Reform Act 2007 \(c. 5\)](#), s. 70(2), [Sch. 3 para. 11\(2\)\(c\)](#); S.I. 2008/787, art. 2(4)(f)
- F729** Words in Sch. 4 para. 12(1)(d) substituted (6.4.2014) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\)](#), s. 148, [Sch. 13 para. 107\(6\)\(b\)](#) (with s. 89); S.I. 2014/768, art. 2(1)(b)
- F730** Words in Sch. 4 para. 12(1)(e) substituted (6.4.2014) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\)](#), s. 148, [Sch. 13 para. 107\(6\)\(c\)](#) (with s. 89); S.I. 2014/768, art. 2(1)(b)
- F731** Words in Sch. 4 para. 12(1)(f) substituted (6.4.2014) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\)](#), s. 148, [Sch. 13 para. 107\(6\)\(d\)](#) (with s. 89); S.I. 2014/768, art. 2(1)(b)

### *[<sup>F732</sup>Quashing of liability orders*

### Textual Amendments

- F732** Sch. 4 para. 12A and preceding cross-heading inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 82

- 12A Regulations under paragraph 1(1) above may provide—
- (a) that, where on an application by the authority concerned a magistrates' court is satisfied that a liability order should not have been made, it shall quash the order;
  - (b) that, where on an application to a magistrates' court for the quashing of a liability order, the court is satisfied that, had the original application been for a liability order in respect of a lesser sum payable, such an order could properly have been made, it shall substitute a liability order in respect of the aggregate of—
    - (i) that lesser sum, and
    - (ii) any sum included in the quashed order in respect of the costs incurred in obtaining it.]

### *Magistrates and justices*

- 13 Regulations under paragraph 1(1) above may include—

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- (a) provision for determining what justices and magistrates' courts are to have jurisdiction in cases provided for by the regulations;
- (b) provision as to the composition of magistrates' courts in cases provided for by the regulations.

#### *Admissibility of evidence*

- 14 (1) Regulations under paragraph 1(1) above may include provision that, in any proceedings before a magistrates' court under any provision included by virtue of the preceding provisions of this Schedule—
- (a) a statement contained in a document of record shall be admissible as evidence of any fact stated in it of which direct oral evidence would be admissible; and
  - (b) a certificate which is made with respect to a document of record produced by a computer and purports to be signed by a responsible person shall be admissible as evidence of anything which is stated in it to the best of his information and belief.
- (2) In this paragraph—
- “document of record” means a document constituting or forming part of a record compiled by the authority concerned;
  - “responsible person” means a person occupying a responsible position in relation to the operation of the computer;
  - “statement” includes any representation of fact, whether made in words or otherwise.

#### *Exclusion of certain matters*

- 15 Regulations under paragraph 1(1) above may provide that any matter which could be the subject of an appeal under section 16 of this Act, or regulations under section 24 of this Act, may not be raised in proceedings under the regulations.

#### *Costs*

- 16 Regulations under paragraph 1(1) above may provide that where an authority has received in proceedings under the regulations an amount by way of costs it shall pay a prescribed amount, or an amount determined in accordance with prescribed rules, to a prescribed person for the benefit of such court as is identified in accordance with prescribed rules.

#### *Termination of proceedings*

- 17 (1) Regulations under paragraph 1(1) above may provide that in a case where—
- (a) proceedings under the regulations have been taken as regards the recovery of any sum mentioned in paragraph 1(1) above; and
  - (b) the outstanding amount is paid or tendered to the authority to which it is payable;
- the authority shall accept the amount, no further steps shall be taken as regards its recovery, and any person committed to prison in pursuance of the proceedings shall be released.

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- (2) The outstanding amount is an amount equal to the sum concerned or to so much of it as remains outstanding (as the case may be).
- (3) In a case where costs and charges are relevant the outstanding amount shall be treated as augmented by a sum (of a prescribed amount or an amount determined in accordance with prescribed rules) in respect of costs and charges incurred in the proceedings up to the time of payment or tender.

### *Offences*

- 18 (1) Regulations under paragraph 1(1) above may provide that a person shall be guilty of an offence if he is required by any provision included by virtue of paragraph 4 above to supply information and—
  - (a) he fails without reasonable excuse to supply the information in accordance with the provision; or
  - (b) in supplying information in purported compliance with the provision he makes a statement which he knows to be false in a material particular or recklessly makes a statement which is false in a material particular.
- (2) Regulations under paragraph 1(1) above may provide that—
  - (a) a person shall be guilty of an offence if he is required by any provision included by virtue of paragraph 5(1)(d) or (2)(b) above to comply with an attachment of earnings order and fails to do so;
  - (b) it shall be a defence for a person charged with such an offence to prove that he took all reasonable steps to comply with the order.
- (3) Regulations under paragraph 1(1) above may provide that a person shall be guilty of an offence if he is required by any provision included by virtue of paragraph 5(2)(g) or (h) or (3)(a) or (b) above to notify another person and—
  - (a) he fails without reasonable excuse to notify the other person in accordance with the provision; or
  - (b) in notifying the other person in purported compliance with the provision he makes a statement which he knows to be false in a material particular or recklessly makes a statement which is false in a material particular.
- (4) Regulations under paragraph 1(1) above may provide that a person guilty of an offence under any provision included by virtue of sub-paragraphs (1) to (3) above shall be liable on summary conviction to a fine not exceeding—
  - (a) level 2 on the standard scale (where the provision is included by virtue of sub-paragraph (1)(a) or (3)(a) above); or
  - (b) level 3 on the standard scale (where the provision is included by virtue of sub-paragraph (1)(b), (2) or (3)(b) above).

### *Other enactments*

- 19 (1) Regulations under paragraph 1(1) above may apply any provision contained in or made under a relevant enactment, or may apply any such provision subject to prescribed modifications, or may contain provision equivalent to any such provision (whether or not subject to prescribed modifications).
- (2) For the purposes of sub-paragraph (1) above relevant enactments are the <sup>M60</sup>Attachment of Earnings Act 1971, the <sup>M61</sup>Charging Orders Act 1979, Part II of

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the <sup>M62</sup>Social Security Administration Act 1992, and any enactment applied by any of those enactments.

<sup>F733</sup>(3) . . . . .

#### Textual Amendments

**F733** Sch. 4 para. 19(3) repealed (6.4.2014) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\)](#), s. 148, Sch. 13 para. 107(7), **Sch. 23 Pt. 3** (with s. 89); S.I. 2014/768, art. 2(1)(b)

#### Marginal Citations

**M60** 1971 c. 32.

**M61** 1979 c. 53.

**M62** 1992 c. 5.

#### <sup>F734</sup>Interpretation

#### Textual Amendments

**F734** Sch. 4 para. 20 and preceding cross-heading inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 127(1), **Sch. 7 para. 54**

- 20 In this Schedule, except [<sup>F735</sup>paragraphs 5(1A)(b)(ii), 6 and 8], “prescribed” means prescribed by regulations made—
- (a) in relation to England, by the Secretary of State, and
  - (b) in relation to Wales, by the National Assembly for Wales.]

#### Textual Amendments

**F735** Words in Sch. 4 para. 20 substituted (1.4.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\)](#), **ss. 157(3), 175(4)(c)**

## SCHEDULE 5

Section 72(8).

### PART RESIDENTIAL SUBJECTS: SCOTLAND

#### *Addition, deletion or amendment of apportionment notes*

- 1 Where, on or after 1st April 1993, the assessor alters the valuation roll by entering therein lands and heritages which are part residential subjects, he shall apportion the net annual value and the rateable value of those lands and heritages as between the residential and non-residential use made of them and shall include in the entry an apportionment note.
- 2 Subject to paragraph 6 below, where, on or after 1st April 1993—
  - (a) lands and heritages included in the valuation roll become or cease to be part residential subjects; or

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- (b) there is such a change as between the residential and non-residential use of lands and heritages that the apportionments of the net annual value and the rateable value shown in the valuation roll are incorrect,
- the assessor shall apportion or, as the case may be, re-apportion the net annual value and the rateable value of those lands and heritages as between the residential and non-residential use made of them, and shall alter the roll by adding an apportionment note to the entry in respect of those lands and heritages or, as the case may be, by deleting or amending the existing note.
- 3 Subject to paragraph 6 below, where, under any of the provisions of section 2(1) of the 1975 Act (which provides for the alteration of the valuation roll in certain circumstances), the assessor alters the net annual value and the rateable value of any lands and heritages which are part residential subjects, he shall apportion the new net annual value and the new rateable value as between the residential and the non-residential use of the subjects, and shall amend the apportionment note accordingly.

*Date of coming into effect of addition, deletion or amendment of apportionment note*

- 4 Where an apportionment note is included under paragraph 1 above as part of an entry relating to any land and heritages in the valuation roll, the note shall take effect from—
- (a) the date when the lands and heritages to which the entry relates come into existence or occupancy; or
- (b) the beginning of the financial year in which the entry is made,
- whichever is the later.
- 5 Subject to paragraph 6 below, where the valuation roll is altered by the addition or deletion of, or by an amendment to, an apportionment note under paragraph 2 above, or by an amendment to an apportionment note under paragraph 3 above, the alteration shall take effect from—
- (a) the date of the event by reason of which the addition, deletion or amendment is made, or
- (b) the beginning of the financial year in which the addition, deletion or amendment is made,
- whichever is the later.
- 6 No alteration to the valuation roll consisting of an amendment to an apportionment note shall be made or take effect until three months, or such other period as may be prescribed, after the date when that apportionment note is made or takes effect, whichever is the later.

*Revaluation*

- 7 Where the assessor makes up a valuation roll in respect of a financial year which is a year of revaluation within the meaning of section 37(1) of the 1975 Act (which defines terms used in that Act), he shall apportion the new net annual value and the new rateable value of any lands and heritages which are part residential subjects as between the residential and non-residential use of the subjects, and shall include in the entry relating to those lands and heritages a new apportionment note.

*Status: This version of this Act contains provisions that are prospective.*

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### General

- 8 For the purposes of this Schedule the extent to which subjects are used residentially shall be determined by reference to the use made of the subjects as the sole or main residence of any person, and criteria may be prescribed by reference to which any apportionment or re-apportionment of net annual values and rateable values under this Schedule is to be carried out.
- 9 No rates shall be leviable in respect of such part of their rateable value as relates to the residential use of any lands and heritages which are part residential subjects.

### *Noting of date on which alterations take effect*

- 10 Where the assessor has altered the entry in the valuation roll relating to any lands and heritages by adding, deleting or amending an apportionment note, he shall also alter the entry by adding thereto a note of the date on which the alteration takes effect.

### *Notification of addition, deletion or alteration of apportionment notes*

- 11 Section 3 of the <sup>M63</sup>1975 Act (which requires the assessor to notify the rating authority and other persons affected of any alterations in the roll, and provides for a right of appeal against any such alterations) shall apply to any addition, deletion or amendment of apportionment notes made under this Schedule as it applies to deletions and alterations made under section 1 or 2 of that Act.

#### Marginal Citations

M63 1975 c.30

## SCHEDULE 6

Section 83(1).

### COMPLETION OF NEW BUILDINGS: SCOTLAND

- 1 (1) Where a local assessor is of the opinion—
- (a) that the erection of a building has been completed; or
  - (b) that the work remaining to be done on a building is such that its erection can reasonably be expected to be completed within three months,
- and that the building constitutes, or when completed will constitute, a dwelling, the local assessor may serve on the owner of the building a notice (referred to as “a completion notice”) stating that the erection of the building is to be treated for the purposes of this Schedule as completed on the date of service of the notice or on such later date as may be specified by the notice; and the local assessor shall along with the completion notice send to the owner a notice of his right of appeal by virtue of paragraph 2 below.
- (2) If a person on whom a completion notice is served agrees in writing that the erection of the building to which the notice relates shall be treated for the purposes of this Schedule as completed on a date specified by the agreement, it shall be treated for those purposes as completed on that day and the notice shall be deemed to be withdrawn.

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- (3) Where a completion notice has been served on any person, the local assessor may withdraw the notice by a subsequent notice served on that person; and a notice under this sub-paragraph may be served—
- (a) at any time before an appeal under paragraph 2 below is brought against the completion notice; and
  - (b) with the agreement of that person, at any time thereafter and before the appeal is determined.
- 2 (1) A person on whom a completion notice is served may, during the period of twenty-one days beginning with the date of service of the notice, appeal to the [<sup>F736</sup>First-tier Tribunal for Scotland] against the notice on the ground that the erection of the building to which the notice relates has not been, or, as the case may be, cannot reasonably be expected to be, completed by the date specified by the notice.
- (2) If a completion notice served in respect of a building is not withdrawn and no appeal is brought under this paragraph against the notice or such an appeal is abandoned or dismissed, the erection of the building shall be treated for the purposes of this Schedule as completed on the date specified by the notice; and if such an appeal is brought and is not abandoned or dismissed and the completion notice in question is not withdrawn, the erection of the building shall be treated for those purposes as completed on such date as the [<sup>F736</sup>First-tier Tribunal for Scotland] shall determine.

#### Textual Amendments

**F736** Words in [Sch. 6 para. 2](#) substituted (1.4.2023) by [The First-tier Tribunal for Scotland \(Transfer of Functions of Valuation Appeals Committees\) Regulations 2023 \(S.S.I. 2023/45\)](#), reg. 1(2), [sch. 2 para. 8\(9\)](#) (with [sch. 1 paras. 1-4, 13-20](#))

- 3 (1) Subject to subparagraph (2) below, section 192 (service of notices by local authority) of the <sup>M64</sup>1973 Act shall apply to the service of notices under this Schedule as it applies to the service of notices under that Act.
- (2) In the application of the said section 192 to the service of notices under this Schedule, any reference to sending a notice by post shall be construed as a reference to sending it by registered post or by the recorded delivery service.

#### Marginal Citations

**M64** [1973 c.65](#)

- 4 In the case of a building to which work remains to be done of a kind which is customarily done to a building of the type in question after the erection of the building has been substantially completed, it shall be assumed for the purposes of this Schedule that the erection of the building has been or can reasonably be expected to be completed at the expiration of such period, beginning with the date of its completion apart from the work, as is reasonably required for carrying out the work.

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## SCHEDULE 7

Section 94(2).

## REDUCTION OF COUNCIL TAX: SCOTLAND

*Parliamentary proceedings for reduction of council tax*

- 1 (1) If the Secretary of State is satisfied that the total estimated expenses mentioned in section 93(3) of this Act of a local authority in respect of any financial year are excessive or that there is an excessive increase in those expenses over the total estimated expenses there mentioned of the local authority in respect of the financial year preceding that year, he may make and cause to be laid before the House of Commons a report proposing a reduction in the council tax set by the authority in respect of that year and stating—
- (a) the amount of the reduction so proposed; and
  - (b) his reasons for proposing that reduction.
- (2) A report under sub-paragraph (1) above shall set out any representations made by the local authority to which it relates with respect to the matters referred to in the report or a summary of these representations.
- (3) In determining, for the purposes of sub-paragraph (1) above, whether, in relation to any financial year, the total estimated expenses of a local authority are excessive or that any increase in those expenses is excessive, the Secretary of State—
- (a) may leave out of account such categories of estimated expenses as he thinks fit; and
  - (b) shall have regard to such principles as he may determine in respect of that year.
- (4) Different principles may be determined under sub-paragraph (3) above for different classes of local authority and the Secretary of State may classify local authorities for the purposes of this sub-paragraph by reference to such factors as he thinks fit.
- (5) In determining what amount to state under sub-paragraph (1)(a) above, the Secretary of State may have regard to any balances in the general fund of the local authority.
- <sup>F737</sup>(6) .....

**Textual Amendments**

**F737** Sch. 7 para. 1(6) repealed (1.4.1995) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128); S.I. 1995/702, art. 3(e), **Sch. 1**

*Procedure prior to Parliamentary proceedings*

- 2 The Secretary of State shall not make and cause to be laid a report under paragraph 1 above without having afforded to the local authority to which the report relates an opportunity of making representations on—
- (a) whether the total estimated expenses of the authority are excessive or, as the case may be, whether the increase in those expenses is excessive;
  - (b) the amount of the reduction proposed in the council tax; and
  - (c) his reasons for proposing that reduction,



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but need not afford them such an opportunity where he has, in proposing the reduction, taken account of representations made by the authority in relation to a reduction previously proposed by him in that council tax.

#### *Effect of approval of report*

- 3
- (1) If a report under paragraph 1 above is approved by the House of Commons, the local authority to which it relates shall forthwith set under this sub-paragraph a new council tax less, by the amount of the reduction proposed in the report or by such smaller amount as the Secretary of State may agree, than the council tax set by them under section 93 or 94 of this Act.
  - (2) Where, for any reason whatsoever, by the twenty-eighth day after the House of Commons approve a report, the local authority to whom the report relates have not made a setting required by sub-paragraph (1) above, the authority shall be deemed to have set on that day a council tax under sub-paragraph (1) above such that the reduction proposed in the report is effected.
  - (3) Where an authority is deemed to have set a council tax under sub-paragraph (2) above, paragraph (1)(b) of section 93 of this Act shall apply as if that tax had been set by the authority.

#### *Supplementary*

- 4
- (1) A report under paragraph 1 above may relate to more than one local authority and, if a report so relating is approved by a resolution of the House of Commons, paragraph 3 above shall apply in relation to each of the authorities to which the report relates.
  - (2) Any reference in this Act (except in paragraph 3 above) and in any other enactment, whether passed before or after the passing of this Act, to such council tax as is set under section 93 or 94 of this Act shall be construed as including a reference to such council tax as has been set, or is deemed to have been set, under paragraph 3 above.
  - (3) In sub-paragraph (2) above “enactment” includes an enactment contained in a statutory order.
  - (4) Paragraph 5 of Schedule 12 to this Act shall apply for the purposes of the Secretary of State’s functions under this Schedule as it applies under that paragraph for the purposes of his functions in relation to revenue support grants or non-domestic rate income.

### SCHEDULE 8

Section 97(5).

#### ENFORCEMENT: SCOTLAND

- 1
- (1) This Schedule applies to any sum which has become payable to a [<sup>F738</sup>local] authority under any provision included in regulations under—
    - (a) paragraph 2, 3, 6(2) or (3) of Schedule 2 to this Act; or
    - (b) paragraph 6 of Schedule 3 to this Act,and has not been paid.

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- (2) References in sub-paragraph (1) above to a sum which has become payable and has not been paid include references to a sum forming part of a larger sum which has become payable and the other part of which has been paid.

#### Textual Amendments

**F738** Word in Sch. 8 para. 1 substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(18)** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(b)(c)**

- 2 (1) Subject to sub-paragraphs (4) and (5) below, any sum to which this Schedule applies may be recovered by the [<sup>F739</sup>local] authority by diligence—
- (a) authorised by a summary warrant granted under sub-paragraph (2) below; or
  - (b) in pursuance of a decree granted in an action of payment.
- (2) The sheriff, on an application by the authority accompanied by a certificate from them containing such particulars as may be prescribed, shall grant a summary warrant in a form provided for by Act of Sederunt authorising the recovery, by any of the diligences mentioned in sub-paragraph (3) below, of the amount of the sum remaining due and unpaid along with a surcharge of 10 per cent. of that amount.
- (3) The diligences referred to in sub-paragraph (2) above are—
- [<sup>F740</sup>(a) an attachment;]
  - [<sup>F741</sup>(aa) a money attachment;]
  - (b) an earnings arrestment;
  - (c) an arrestment and action of furthcoming or sale.
- (4) It shall be incompetent for the sheriff to grant a summary warrant under sub-paragraph (2) above in respect of any sum to which this Schedule applies if an action has already been raised for the recovery of that sum; and, without prejudice to sub-paragraph (5) below, on the raising of an action for the recovery of any such sum, any existing summary warrant in so far as it relates to the recovery of that sum shall cease to have effect.
- (5) It shall be incompetent to raise an action in Scotland for the recovery of any sum to which this Schedule applies if, in pursuance of a summary warrant, any of the diligences mentioned in sub-paragraph (3) above for the recovery of that sum has been executed.
- (6) The Secretary of State may by order substitute another percentage for the percentage which is for the time being mentioned in sub-paragraph (2) above.

#### Textual Amendments

**F739** Word in Sch. 8 para. 2 substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(18)** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(b)(c)**

**F740** Sch. 8 para. 2(3)(a) substituted (30.12.2002) by *Debt Arrangement and Attachment (Scotland) Act 2002* (asp 17), s. 61, **Sch. 3 Pt. 1 para. 22(2)**

**F741** Sch. 8 para. 2(3)(aa) inserted (23.11.2009) by *Bankruptcy and Diligence etc. (Scotland) Act 2007* (asp 3), s. 227(3), **sch. 5 para. 20(2)** (with s. 223); S.S.I. 2009/369, art. 3(2)(3), sch. (with art. 4) (which transitional provisions in art. 4 are revoked (31.1.2011) by S.S.I. 2011/31, art. 5(c))

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- 3 (1) In any proceedings for the recovery of any sum to which this Schedule applies, whether by summary warrant or otherwise, no person shall be entitled to found upon failure by the [<sup>F742</sup>local] authority or any other authority or body to comply with any provision included in regulations made under the provisions specified in paragraph 1 above relating to the date by which something shall be done.
- (2) No misnomer or inaccurate description of any person or place or mistake or informality in any notice or other document or communication relating to the levy or collection of any council tax or council water charge or in any proceedings for the payment thereof shall prejudice the recovery thereof.

#### Textual Amendments

**F742** Word in Sch. 8 para. 3 substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(18)** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(b)(c)**

- 4 (1) Subject to sub-paragraph (2) below and without prejudice to [<sup>F743</sup>section 39(1) of the Debt Arrangement and Attachment (Scotland) Act 2002 (asp 17)(expenses of attachment)] [<sup>F744</sup>and section 196(1) of the Bankruptcy and Diligence etc. (Scotland) Act 2007 (asp 3) (expenses of money attachment)], the sheriff officer's fees, together with the outlays necessarily incurred by him, in connection with the execution of a summary warrant under paragraph 2 above shall be chargeable against the debtor.
- (2) No fees shall be chargeable by the sheriff officer against the debtor for collecting, and accounting to the [<sup>F745</sup>local] authority for, the sums paid to him by the debtor in satisfaction of an amount owing to the authority by way of council tax or council water charge.

#### Textual Amendments

**F743** Words in Sch. 8 para. 4(1) substituted (30.12.2002) by *Debt Arrangement and Attachment (Scotland) Act 2002 (asp 17)*, s. 61, **Sch. 3 para. 22(3)**

**F744** Words in Sch. 8 para. 4(1) inserted (23.11.2009) by *Bankruptcy and Diligence etc. (Scotland) Act 2007 (asp 3)*, s. 227(3), **sch. 5 para. 20(3)** (with s. 223); S.S.I. 2009/369, art. 3(2)(3), sch. (with art. 4) (which transitional provisions in art. 4 are revoked (31.1.2011) by S.S.I. 2011/31, art. 5(c))

**F745** Word in Sch. 8 para. 4 substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(18)** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(b)(c)**

- 5 (1) Regulations under this Schedule may provide that where a summary warrant or a decree in an action for payment has been granted against a person (“the debtor”) he shall, during such time as the amount in respect of which the warrant or decree was granted remains wholly or partly unpaid, be under a duty to supply relevant information to the authority concerned.
- (2) Relevant information is such information as fulfils the following conditions—
- (a) it is in the debtor's possession or control;
  - (b) the authority request him to supply it; and
  - (c) it falls within a prescribed description of information.
- (3) The regulations may include provision that the information is to be supplied in a prescribed form and within a prescribed period of the request being made.

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- 6 (1) Regulations made under this paragraph may provide that where a [<sup>F746</sup>local] authority has obtained a summary warrant or a decree against a person (the debtor) in respect of arrears of sums payable under paragraph 1(1) above and the debtor is entitled to [<sup>F747</sup>universal credit] income support<sup>F748</sup>, a jobseeker's allowance<sup>F749</sup>, state pension credit or an employment and support allowance<sup>F750</sup> . . .
- (a) the [<sup>F746</sup>local] authority may, without prejudice to their right to pursue any other means of recovering such arrears, apply to the Secretary of State asking him to deduct sums from any amounts payable to the debtor by way of [<sup>F751</sup>that benefit] in order to secure the payment of any outstanding sum which is or forms part of the amount in respect of which the summary warrant or decree was granted; and
  - (b) the Secretary of State may deduct such sums and pay them to the authority towards satisfaction of any such outstanding sum.
- (2) Regulations made under this paragraph may include—
- (a) provision allowing or requiring adjudication as regards an application and provision as to appeals and reviews;
  - (b) a scheme containing provision as to the circumstances and manner in which and times at which sums are to be deducted and paid, provision about the calculation of such sums (which may include provision to secure that amounts payable to the debtor by way of [<sup>F752</sup>universal credit] income support<sup>F753</sup>, a jobseeker's allowance<sup>F754</sup>, state pension credit or an employment and support allowance<sup>F755</sup>] do not fall below prescribed figures), and provision as to the circumstances in which the Secretary of State is to cease making deductions;
  - (c) provision requiring the Secretary of State to notify the debtor, in a prescribed manner and at any prescribed time, of the total amount of sums deducted up to the time of the notification;
  - (d) provision that, where the whole amount to which the application relates has been paid, the authority shall give notice of that fact to the Secretary of State.

#### Textual Amendments

- F746** Words in Sch. 8 para. 6 substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(18)** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(b)(c)**
- F747** Words in Sch. 8 para. 6(1) inserted (25.2.2013 for specified purposes, 29.4.2013 in so far as not already in force) by **Welfare Reform Act 2012** (c. 5), s. 150(3), **Sch. 2 para. 34(a)**; S.I. 2013/358, art. 2(1), Sch. 1 para. 21; S.I. 2013/983, art. 3(1)(b)(i)
- F748** Words in Sch. 8 para. 6(1) substituted (2.7.2002 for specified purposes, otherwise 6.10.2003) by **State Pension Credit Act 2002** (c. 16), ss. 14, 22(3), **Sch. 2 Pt. 3 para. 35(2)**; S.I. 2002/1691, **art. 2**; S.I. 2003/1766, **art. 2**
- F749** Words in Sch. 8 para. 6(1) substituted (27.10.2008) by **Welfare Reform Act 2007** (c. 5), s. 70(2), **Sch. 3 para. 11(3)**; S.I. 2008/787, art. 2(4)(f)
- F750** Words in Sch. 8 para. 6(1) omitted (22.4.1996) and repealed (7.10.1996) by 1995 c. 18, s. 41(4)(5), Sch. 2 para. 76(2)(b), **Sch 3**; S.I. 1996/1126, **art. 2**, and S.I. 1996/2208, **art. 2(b)**
- F751** Words in Sch. 8 para. 6(1) substituted (22.4.1996) by 1995 c. 18, s. 41(4), **Sch. 2 para. 76(2)(c)**; S.I. 1996/1126, **art. 2**
- F752** Words in Sch. 8 para. 6(2)(b) inserted (25.2.2013 for specified purposes, 29.4.2013 in so far as not already in force) by **Welfare Reform Act 2012** (c. 5), s. 150(3), **Sch. 2 para. 34(b)**; S.I. 2013/358, art. 2(1), Sch. 1 para. 21; S.I. 2013/983, art. 3(1)(b)(i)

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- F753** Words in Sch. 8 para. 6(2)(b) substituted (2.7.2002 for specified purposes, otherwise 6.10.2003) by [State Pension Credit Act 2002 \(c. 16\)](#), ss. 14, 22(3), [Sch. 2 Pt. 3 para. 35\(3\)](#); S.I. 2002/1691, [art. 2](#); S.I. 2003/1766, [art. 2](#)
- F754** Words in Sch. 8 para. 6(2)(b) substituted (27.10.2008) by [Welfare Reform Act 2007 \(c. 5\)](#), s. 70(2), [Sch. 3 para. 11\(3\)](#); S.I. 2008/787, [art. 2\(4\)\(f\)](#)

## SCHEDULE 9

Section 103.

### SOCIAL SECURITY: COUNCIL TAX BENEFIT

#### *Social Security Contributions and Benefits Act 1992 (c. 4)*

- 1 <sup>F755</sup>(1) In subsection (1) of section 123 of the Social Security Contributions and Benefits Act 1992 (income-related benefits), for paragraph (e) there shall be substituted the following paragraph—
- “(e) council tax benefit.”
- (2) For subsections (4) to (6) of that section there shall be substituted the following subsection—
- “(4) Each billing or levying authority—
- (a) shall take such steps as appear to it appropriate for the purpose of securing that any person who may be entitled to council tax benefit in respect of council tax payable to the authority becomes aware that he may be entitled to it; and
  - (b) shall make copies of the council tax benefit scheme, with any modifications adopted by it under the Administration Act, available for public inspection at its principal office at all reasonable hours without payment.”]

#### Textual Amendments

**F755** Sch. 9 paras. 1-13 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2013/358, [art. 8\(c\)](#), [Sch. 4](#) (with arts. 9, 10, [Sch. 5](#))

- 2 <sup>F756</sup><sup>F755</sup>.....]

#### Textual Amendments

**F755** Sch. 9 paras. 1-13 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2013/358, [art. 8\(c\)](#), [Sch. 4](#) (with arts. 9, 10, [Sch. 5](#))

**F756** Sch. 9 para. 2 repealed (6.4.2003) by [Tax Credits Act 2002 \(c. 21\)](#), ss. 60, 69, [Sch. 6](#); S.I. 2003/962, [art. 2\(3\)\(c\)\(e\)](#), [Sch. 1](#) (with savings and transitional provisions in arts. 3-5)

- 3 <sup>F755</sup>In subsection (2) of section 130 of that Act (housing benefit), for the words from “mortgage payments” to the end there shall be substituted the following paragraphs—
- “(a) payments to a billing or levying authority in respect of council tax; or

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- (b) mortgage payments, or, in relation to Scotland, payments under heritable securities.”]

#### Textual Amendments

**F755** Sch. 9 paras. 1-13 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); [S.I. 2013/358](#), art. 8(c), [Sch. 4](#) (with arts. 9, 10, [Sch. 5](#))

4 [F755] For section 131 of that Act there shall be substituted the following section—

“ *Council tax benefit*

#### **Council tax benefit.**

- (1) A person is entitled to council tax benefit in respect of a particular day falling after 31st March 1993 if the following are fulfilled, namely, the condition set out in subsection (3) below and either—
- (a) each of the two conditions set out in subsections (4) and (5) below; or
  - (b) the condition set out in subsection (6) below.
- (2) Council tax benefit—
- (a) shall not be allowed to a person in respect of any day falling before the day on which his entitlement is to be regarded as commencing for that purpose by virtue of paragraph (1) of section 6(1) of the Administration Act; but
  - (b) may be allowed to him in respect of not more than 6 days immediately following the day on which his period of entitlement would otherwise come to an end, if his entitlement is to be regarded by virtue of that paragraph as not having ended for that purpose.
- (3) The main condition for the purposes of subsection (1) above is that the person concerned—
- (a) is for the day liable to pay council tax in respect of a dwelling of which he is a resident; and
  - (b) is not a prescribed person or a person of a prescribed class.
- (4) The first condition for the purposes of subsection (1)(a) above is that there is an appropriate maximum council tax benefit in the case of the person concerned.
- (5) The second condition for the purposes of subsection (1)(a) above is that—
- (a) the day falls within a week in respect of which the person concerned has no income;
  - (b) the day falls within a week in respect of which his income does not exceed the applicable amount; or
  - (c) neither paragraph (a) nor paragraph (b) above is fulfilled in his case but amount A exceeds amount B where—
    - (i) amount A is the appropriate maximum council tax benefit in his case; and

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- (ii) amount B is a prescribed percentage of the difference between his income in respect of the week in which the day falls and the applicable amount.
- (6) The condition for the purposes of subsection (1)(b) above is that—
- (a) no other resident of the dwelling is liable to pay rent to the person concerned in respect of the dwelling; and
  - (b) there is an alternative maximum council tax benefit in the case of that person which is derived from the income or aggregate incomes of one or more residents to whom this subsection applies.
- (7) Subsection (6) above applies to any other resident of the dwelling who—
- (a) is not a person who, in accordance with Schedule 1 to the Local Government Finance Act 1992, falls to be disregarded for the purposes of discount; and
  - (b) is not a prescribed person or a person of a prescribed class.
- (8) Subject to subsection (9) below, where a person is entitled to council tax benefit in respect of a day, the amount to which he is entitled shall be—
- (a) if subsection (5)(a) or (b) above applies, the amount which is the appropriate maximum council tax benefit in his case;
  - (b) if subsection (5)(c) above applies, the amount found by deducting amount B from amount A, where “amount A” and “amount B” have the meanings given by that subsection; and
  - (c) if subsection (6) above applies, the amount which is the alternative maximum council tax benefit in his case.
- (9) Where a person is entitled to council tax benefit in respect of a day, and both subsection (5) and subsection (6) above apply, the amount to which he is entitled shall be whichever is the greater of—
- (a) the amount given by paragraph (a) or, as the case may be, paragraph (b) of subsection (8) above; and
  - (b) the amount given by paragraph (c) of that subsection.
- (10) Regulations shall prescribe the manner in which—
- (a) the appropriate maximum council tax benefit;
  - (b) the alternative maximum council tax benefit;
- are to be determined in any case.
- (11) In this section “dwelling” and “resident” have the same meanings as in Part I or II of the Local Government Finance Act 1992.”]

#### Textual Amendments

**F755** Sch. 9 paras. 1-13 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), [Sch. 4](#) (with arts. 9, 10, [Sch. 5](#))

5 [F755(1) In subsection (1) of section 132 of that Act (couples), for the words “a community charge benefit” there shall be substituted the words “council tax benefit”.

(2) In subsection (5) of that section, for the words “and the appropriate maximum community charge benefit” there shall be substituted the words “the appropriate maximum council tax benefit and the alternative maximum council tax benefit”.

*Status: This version of this Act contains provisions that are prospective.*

**Changes to legislation:** Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

(3) In subsection (7) of that section, for the word “first”, in both places where it occurs, there shall be substituted the word “ main ”.

(4) In subsection (9) of that section, for paragraph (b) there shall be substituted the following paragraph—

“(b) references to the main condition are references to the condition mentioned in section 131(3) above.”]

**Textual Amendments**

**F755** Sch. 9 paras. 1-13 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), [Sch. 4](#) (with arts. 9, 10, [Sch. 5](#))

6 <sup>[F755]</sup>In subsection (3) of section 133 of that Act (polygamous marriages), for the words “a community charge benefit” there shall be substituted the words “ council tax benefit ”.]

**Textual Amendments**

**F755** Sch. 9 paras. 1-13 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), [Sch. 4](#) (with arts. 9, 10, [Sch. 5](#))

7 <sup>[F755]</sup>Subsection (3) of section 134 (exclusion of benefit) of that Act shall cease to have effect.]

**Textual Amendments**

**F755** Sch. 9 paras. 1-13 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), [Sch. 4](#) (with arts. 9, 10, [Sch. 5](#))

8 <sup>F757</sup><sup>[F755]</sup> .....

**Textual Amendments**

**F755** Sch. 9 paras. 1-13 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), [Sch. 4](#) (with arts. 9, 10, [Sch. 5](#))

**F757** Sch. 9 para. 8 repealed (6.4.2003) by [Tax Credits Act 2002 \(c. 21\)](#), ss. 60, 69, [Sch. 6](#); S.I. 2003/962, [art. 2\(3\)\(c\)\(e\)](#), [Sch. 1](#) (with savings and transitional provisions in arts. 3-5)

9 <sup>[F755]</sup>In subsection (1) of section 137 (interpretation of Part VII) of that Act—

(a) for the definition of “charging authority” there shall be substituted the following definition—

““billing authority” has the same meaning as in Part I of the Local Government Finance Act 1992;”;

(b) the definitions of “contribution period”, “the 1987 Act” and “the 1988 Act” shall cease to have effect;

<sup>[F758]</sup>(c) for the definition of “levying authority” there shall be substituted the following definition—



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- “levying authority” has the same meaning as in Part II of the Local Government Finance Act 1992;”] and
- (d) in the definition of “week”, for the words “community charge benefits” there shall be substituted the words “ council tax benefit ”.]

#### Textual Amendments

- F755** Sch. 9 paras. 1-13 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), Sch. 4 (with arts. 9, 10, Sch. 5)
- F758** Sch. 9 para. 9(c) repealed (S.) (1.4.1996) by [1994 c. 39](#), s. 180(2), [Sch. 14](#) (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), [Sch. 2](#)

- 10 [F755 In subsection (6) of section 175 of that Act (regulations, orders and schemes), for the words “community charge benefits” there shall be substituted the words “ council tax benefit ”.]

#### Textual Amendments

- F755** Sch. 9 paras. 1-13 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), Sch. 4 (with arts. 9, 10, Sch. 5)

- 11 [F755 A statutory instrument containing (alone or with other provisions) regulations relating to council tax benefit and made by virtue of section 123 or sections 131 to 137 of that Act shall not be made before 1st April 1993 unless a draft of the instrument has been laid before and has been approved by a resolution of each House of Parliament.]

#### Textual Amendments

- F755** Sch. 9 paras. 1-13 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), Sch. 4 (with arts. 9, 10, Sch. 5)

#### *Social Security Administration Act 1992 (c. 5)*

- 12 [F755 (1) In subsection (1) of section 6 of the Social Security Administration Act 1992 (regulations about community charge benefits administration)—
- (a) for the words “any community charge benefit” there shall be substituted the words “ council tax benefit ”;
- (b) in paragraph (d), the words “or a consequential reduction” shall cease to have effect; and
- (c) in paragraphs (j), (n), (o), (r), (s) and (t), the words “or consequential reduction”, in each place where they occur, shall cease to have effect.
- (2) In subsection (2) of that section, for the words from “provision” to “shall not apply” there shall be substituted the words “ provision in relation to council tax benefit that prescribed provisions shall apply instead of prescribed provisions of Part I or II of the Local Government Finance Act 1992, or that prescribed provisions of either of those Parts shall not apply ”.

*Status: This version of this Act contains provisions that are prospective.*

**Changes to legislation:** Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

(3) For subsection (3) of that section there shall be substituted the following subsection—

“(3) References in subsection (2) above to either of the Parts there mentioned include references to regulations made under the Part concerned”.]

#### Textual Amendments

**F755** Sch. 9 paras. 1-13 repealed (1.4.2013 for specified purposes) by Welfare Reform Act 2012 (c. 5), s. 150(3), **Sch. 14 Pt. 1**; S.I. 2013/358, art. 8(c), Sch. 4 (with arts. 9, 10, Sch. 5)

13 [F755] In subsection (3) of section 7 of that Act (relationship between community charge benefits and other benefits), for the words “any community charge benefit” there shall be substituted the words “ council tax benefit ”.]

#### Textual Amendments

**F755** Sch. 9 paras. 1-13 repealed (1.4.2013 for specified purposes) by Welfare Reform Act 2012 (c. 5), s. 150(3), **Sch. 14 Pt. 1**; S.I. 2013/358, art. 8(c), Sch. 4 (with arts. 9, 10, Sch. 5)

[F759] 14(1) In subsection (1) of section 63 of that Act (adjudication), for paragraphs (b) and (c) there shall be substituted the following paragraph—

“(b) council tax benefit”.

(2) In subsection (3) of that section, for the words “community charge benefits” there shall be substituted the words “ council tax benefit ”.]

#### Textual Amendments

**F759** Sch. 9 para. 14 repealed (29.11.1999 for certain purposes subject to transitional provisions in Schs. 21-23 of S.I. 1999/3178 otherwise *prosp.*) by 1998 c. 14, ss. 86(2), 87(2), **Sch. 8**; S.I. 1999/3178, art. 2(1), **Sch. 1**

#### Modifications etc. (not altering text)

**C199** Sch. 9 para. 14(2) excluded (31.3.1993) by S.I. 1993/502, **art. 2**

15 [F760] (1) In subsection (1) of section 76 of that Act (excess benefits), for the words “charging authority” there shall be substituted the words “ billing authority ” and for the words “a community charge benefit” there shall be substituted the words “ council tax benefit ”.

(2) In subsection (2) of that section, the words “As regards any case where the benefit is in respect of a personal community charge” shall cease to have effect.

(3) In subsection (3) of that section, for the words “the charge concerned” there shall be substituted the words “ council tax ”.

(4) Subsections (4), (5) and (7) of that section shall cease to have effect.]

#### Textual Amendments

**F760** Sch. 9 paras. 15-17 repealed (1.4.2013 for specified purposes) by Welfare Reform Act 2012 (c. 5), s. 150(3), **Sch. 14 Pt. 1**; S.I. 2013/358, art. 8(c), Sch. 4 (with arts. 9, 10, Sch. 5)

*Status: This version of this Act contains provisions that are prospective.*

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16<sup>F760</sup>(1) In subsection (1) of section 77 of that Act (shortfall in benefits), for the words “charging authority” there shall be substituted the words “ billing authority ” and for the words “a community charge benefit” there shall be substituted the words “ council tax benefit ”.

(2) Subsections (2) and (3) of that section shall cease to have effect.]

**Textual Amendments**

**F760** Sch. 9 paras. 15-17 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), Sch. 4 (with arts. 9, 10, Sch. 5)

17<sup>F760</sup>(1) In subsection (2) of section 116 of that Act (legal proceedings), for the words “community charge benefits”, in both places where they occur, there shall be substituted the words “ council tax benefit ”.

(2) In subsection (5) of that section, for the words “community charge benefits” there shall be substituted the words “ council tax benefit ”.]

**Textual Amendments**

**F760** Sch. 9 paras. 15-17 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), Sch. 4 (with arts. 9, 10, Sch. 5)

<sup>F761</sup>18 .....

**Textual Amendments**

**F761** Sch. 9 para. 18 repealed (1.7.1997) by [1997 c. 47](#), s. 22, [Sch. 2](#); S.I. 1997/1577, art. 2, [Sch.](#)

19<sup>F762</sup>(1) For subsections (1) and (2) of section 138 of that Act (nature of benefits) there shall be substituted the following subsection—

“(1) Regulations shall provide that where a person is entitled to council tax benefit in respect of council tax payable to a billing authority or levying authority the benefit shall take such of the following forms as is prescribed in the case of the person—

- (a) a payment or payments by the authority to the person;
- (b) a reduction in the amount the person is or becomes liable to pay to the authority in respect of the tax for the relevant or any subsequent financial year;
- (c) both such payment or payments and such reduction.”

(2) Subsections (3) and (4) of that section shall cease to have effect.

(3) In subsection (5) of that section, for the words “subsections (1) and (2)” there shall be substituted the words “ subsection (1) ” and for the words “chargeable financial year”, in both places where they occur, there shall be substituted the words “ financial year ”.

(4) Subsections (6) to (8) of that section shall cease to have effect.

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- (5) In subsection (9) of that section, the words “or (2) or (3)” shall cease to have effect and for the words “the 1987 Act or the 1988 Act” there shall be substituted the words “Part I or II of the Local Government Finance Act 1992 ”.]

#### Textual Amendments

**F762** Sch. 9 paras. 19-24 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), [Sch. 4](#) (with arts. 9, 10, [Sch. 5](#))

- 20<sup>[F762]</sup>(1) In subsection (1) of section 139 of that Act (arrangements for community charge benefits), for the words “Any community charge benefit” there shall be substituted the words “Council tax benefit ” and for the words “community charge benefit scheme” there shall be substituted the words “council tax benefit scheme ”.
- (2) For subsections (2) and (3) of that section there shall be substituted the following subsection—
- “(2) For the purposes of this section the appropriate authority is the billing authority or levying authority which levied the council tax as regards which a person is entitled to the benefit.”
- (3) In subsection (4) of that section, for the words “Charging authorities” there shall be substituted the words “Billing authorities ” and for the words “community charge benefits” there shall be substituted the words “council tax benefit ”.
- (4) In subsection (5) of that section, for the words “community charge benefits” there shall be substituted the words “council tax benefit ”.
- (5) In subsection (6) of that section, for the words “charging authority” there shall be substituted the words “billing authority ” and for the words “community charge benefit scheme” there shall be substituted the words “council tax benefit scheme ”.
- (6) In subsection (7) of that section, for the word “benefits”, in both places where it occurs, there shall be substituted the word “benefit ”.
- (7) In subsection (9) of that section—
- for the words “community charge benefit scheme” there shall be substituted the words “council tax benefit scheme ”;
  - for the words “community charge benefits” there shall be substituted the words “council tax benefit ”; and
  - for the word “benefits”, in the second and third places where it occurs, there shall be substituted the word “benefit ”.
- (8) In subsection (10) of that section, for the word “benefits” there shall be substituted the word “benefit ”.]

#### Textual Amendments

**F762** Sch. 9 paras. 19-24 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), [Sch. 4](#) (with arts. 9, 10, [Sch. 5](#))

<sup>F763</sup>21      [<sup>F762</sup>.....]

*Status: This version of this Act contains provisions that are prospective.*

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#### Textual Amendments

**F762** Sch. 9 paras. 19-24 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), [Sch. 4](#) (with arts. 9, 10, [Sch. 5](#))

**F763** Sch. 9 para. 21 repealed (1.4.1997 subject to certain purposes as mentioned in the Transitional Provisions of Sch. para. 4 of the commencing S.I.) by [1996 c. 52](#), s. 227, [Sch. 19 Pt. VI](#); S.I. 1997/618, [art. 2\(1\)](#)

- 22 <sup>[F762]</sup>In subsection (2)(d) of section 163 of that Act (general financial arrangements), for the words “community charge benefit subsidy” there shall be substituted the words “ council tax benefit ”.]

#### Textual Amendments

**F762** Sch. 9 paras. 19-24 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), [Sch. 4](#) (with arts. 9, 10, [Sch. 5](#))

- 23 <sup>[F762]</sup>In subsection (1) of section 176 of that Act (consultation with representative organisations), for the words “community charge benefits” there shall be substituted the words “ council tax benefit ”.]

#### Textual Amendments

**F762** Sch. 9 paras. 19-24 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), [Sch. 4](#) (with arts. 9, 10, [Sch. 5](#))

- 24 <sup>[F762]</sup>In subsection (7) of section 189 of that Act (regulations and orders: general), for the words “community charge benefits” there shall be substituted the words “ council tax benefit ”.]

#### Textual Amendments

**F762** Sch. 9 paras. 19-24 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), [Sch. 4](#) (with arts. 9, 10, [Sch. 5](#))

- 25 In section 191 of that Act (interpretation: general)—
- (a) <sup>[F764]</sup>for the definitions of “chargeable financial year” and “charging authority” there shall be substituted the following definition—
- ““billing authority” has the same meaning as in Part I of the Local Government Finance Act 1992;”]
- (b) after the definition of “dwelling” there shall be inserted the following definition—
- ““financial year” has the same meaning as in the Local Government Finance Act 1992;”;
- (c) <sup>[F765]</sup>in the definition of “income-related benefit”, for paragraph (e) there shall be substituted the following paragraph—
- “(e) council tax benefit.”; and]
- <sup>[F766]</sup>(d) for the definition of “levying authority” there shall be substituted the following definition—

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“levying authority” has the same meaning as in Part II of the Local Government Finance Act 1992;”.]

#### Textual Amendments

- F764** Sch. 9 para. 25(a) repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); [S.I. 2013/358](#), art. 8(c), [Sch. 4](#) (with arts. 9, 10, [Sch. 5](#))
- F765** Sch. 9 para. 25(c) repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); [S.I. 2013/358](#), art. 8(c), [Sch. 4](#) (with arts. 9, 10, [Sch. 5](#))
- F766** Sch. 9 para. 25(d) repealed (1.4.1996) by [1994 c. 39](#), s. 180(2), [Sch. 14](#) (with s. 128(8)); [S.I. 1996/323](#), art. 4(1)(d), [Sch. 2](#)

- 26 A statutory instrument containing (alone or with other provisions) regulations or an order relating to council tax benefit and made by virtue of section 6, 7, 63, 76, 77, 128, 138 or 139 of that Act shall not be made before 1st April 1993 unless a draft of the instrument has been laid before and has been approved by a resolution of each House of Parliament.

## SCHEDULE 10

Section 104.

### LOCAL GOVERNMENT FINANCE: ENGLAND AND WALES

#### PART I

#### NON-DOMESTIC RATING

##### *Alteration of lists*

- 1 In section 55 of the 1988 Act (alteration of lists), in subsection (7), for paragraphs (a) and (b) there shall be substituted the following paragraph—
- “(a) provision requiring payments or repayments to be made, with or without interest, and”.

#### Commencement Information

- I3** Sch. 10 para. 1 wholly in force at 18.6.1992 see s. 119(2)(b) and [S.I. 1992/1460](#), [art. 2](#).

##### *Multiple moorings*

- 2 (1) In section 64 of the 1988 Act (hereditaments), after subsection (3) there shall be inserted the following subsections—
- “(3A) The Secretary of State may make regulations providing that where on any land there are two or more moorings which—
- (a) are owned by the same person,
  - (b) are not domestic property, and
  - (c) are separately occupied, or available for separate occupation, by persons other than that person,

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a valuation officer may determine that, for the purposes of the compilation or alteration of a local non-domestic rating list, all or any of the moorings, or all or any of them together with any adjacent moorings or land owned and occupied by that person, shall be treated as one hereditament.

(3B) Regulations under subsection (3A) above may provide that—

- (a) where a valuation officer makes a determination as mentioned in that subsection, he shall, if prescribed conditions are fulfilled, supply prescribed persons with prescribed information;
- (b) while such a determination is in force—
  - (i) the person who on any day is the owner of the moorings (or the moorings and land) which constitute the hereditament shall be treated for the purposes of sections 43, 44A and 45 above as being in occupation of all of the hereditament on that day; and
  - (ii) no other person shall be treated for those purposes as being in occupation of all or any part of the hereditament on that day.”

(2) After subsection (11) of that section there shall be inserted the following subsection—

“(12) In subsections (3A) and (3B) above “owner”, in relation to a mooring, means the person who (if the mooring is let) is entitled to receive rent, whether on his own account or as agent or trustee for any other person, or (if the mooring is not let) would be so entitled if the mooring were let, and “owned” shall be construed accordingly.”

#### Commencement Information

**I4** Sch. 10 para. 2 wholly in force at 7.3.1992 see s. 119(2)(b) and [S.I. 1992/473, art. 2.](#)

#### *Places of religious worship etc.*

3 In Schedule 5 to the 1988 Act (non-domestic rating: exemption), in paragraph 11, for sub-paragraph (2) there shall be substituted the following sub-paragraphs—

“(2) A hereditament is exempt to the extent that it is occupied by an organisation responsible for the conduct of public religious worship in a place falling within sub-paragraph (1)(a) above and—

- (a) is used for carrying out administrative or other activities relating to the organisation of the conduct of public religious worship in such a place; or
- (b) is used as an office or for office purposes, or for purposes ancillary to its use as an office or for office purposes.

(3) In this paragraph “office purposes” include administration, clerical work and handling money; and “clerical work” includes writing, book-keeping, sorting papers or information, filing, typing, duplicating, calculating (by whatever means), drawing and the editorial preparation of matter for publication.”

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#### Commencement Information

**I5** Sch. 10 para. 3 wholly in force at 1.4.1992 see s. 119(2)(b) and [S.I. 1992/473, art.3](#).

#### Valuation

4 In Schedule 6 to the 1988 Act (non-domestic rating: valuation), in paragraph 2, for sub-paragraph (6A) there shall be substituted the following sub-paragraph—

“(6A) For the purposes of sub-paragraph (6) above the material day shall be such day as is determined in accordance with rules prescribed by regulations made by the Secretary of State.”

#### Commencement Information

**I6** Sch. 10 para. 4 wholly in force; in force for certain purposes at 7.3.1992 and wholly in force at 1.4.1992 see s. 119(2)(b) and [S.I. 1992/473, arts. 2, 3](#).

#### Special authorities' multipliers

5 In Part II of Schedule 7 to the 1988 Act (non-domestic rating: special authorities' multipliers), in paragraph 9, for sub-paragraphs (3) and (4) there shall be substituted the following sub-paragraphs—

“(3) The multiplier must be not greater than the required maximum for the year.

(4) The required maximum for the year shall be calculated in accordance with the formula—

$$A + \frac{B(C - D)}{E \times F}$$

where—

A is the non-domestic rating multiplier for the year determined in accordance with Part I of this Schedule,

B is a percentage prescribed for the year by order made by the Secretary of State,

C is the amount calculated (or last calculated) for the year by the authority under section 32(4) of the Local Government Finance Act 1992,

D is an amount determined by the Secretary of State for the year and notified by him to the authority before 1 March in the preceding financial year,



*Status:* This version of this Act contains provisions that are prospective.

*Changes to legislation:* Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

E is the total of the rateable values shown in the authority's local non-domestic rating list on 31 December in the preceding financial year, and

F is a factor determined by the Secretary of State for the year and notified by him to the authority before 1 March in the preceding financial year.

(5) An order under sub-paragraph (4) above in its application to a particular financial year (including an order amending or revoking another) shall not be effective unless it comes into force before 1 March in the preceding financial year.”

### Contributions

- 6 (1) Part II of Schedule 8 to the 1988 Act (non-domestic rating contributions) shall be amended as follows.
- (2) In sub-paragraph (1) of paragraph 4, for the words “charging authority” there shall be substituted the words “billing authority”.
- (3) <sup>F767</sup> .....
- (4) Sub-paragraph (4) of that paragraph shall cease to have effect.
- (5) After sub-paragraph (5) of that paragraph there shall be inserted the following sub-paragraph—
- “(5A) The Secretary of State may also incorporate in the rules provision for the deduction, in the case of a special authority, of an amount determined by him for the year in relation to that authority; and sub-paragraph (3) above shall have effect subject to this.”
- (6) In sub-paragraph (2) of paragraph 5, for the words “charging authority” there shall be substituted the words “billing authority”.
- (7) In sub-paragraph (6) of that paragraph, for paragraphs (b) and (c) there shall be substituted the following paragraphs—
- “(b) notify the amount so calculated to the Secretary of State, and
- (c) arrange for the calculation and the amount to be certified under arrangements made by the Audit Commission for Local Authorities in England and Wales (the Commission).”
- (8) After that sub-paragraph there shall be inserted the following sub-paragraph—
- “(6A) The Commission shall send a copy of the certification of the calculation and the amount to the Secretary of State.”
- (9) In sub-paragraphs (8) and (9) of that paragraph, for the words “sub-paragraph (6)(c) above” there shall be substituted the words “sub-paragraph (6)(b) above”.
- (10) For sub-paragraph (10) of that paragraph there shall be substituted the following sub-paragraphs—
- “(10) If the amount notified under sub-paragraph (6)(b) above is less than the provisional amount, the Secretary of State shall—

*Status: This version of this Act contains provisions that are prospective.*

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- (a) if he believes that the amount so notified is not likely to have been calculated in accordance with the regulations under paragraph 4 above, inform the authority of his reasons for that belief;
  - (b) if he is not of that belief, pay to the authority, at such time as he decides with the Treasury's approval, an amount equal to the difference between the amount so notified and the provisional amount.
- (11) Sub-paragraph (12) below applies where—
  - (a) at any time after the year ends the Secretary of State has received both a notification from an authority under sub-paragraph (6)(b) above and a copy of a certification sent to him in relation to the authority under sub-paragraph (6A) above, and
  - (b) the amount which is certified by the certification to be the authority's non-domestic rating contribution for the year (the certified amount) is different from the amount notified to the Secretary of State under sub-paragraph (6)(b) above.
- (12) Where this sub-paragraph applies the Secretary of State shall—
  - (a) calculate the amount of the difference (if any) between the certified amount and the provisional amount, and
  - (b) if there is a difference, inform the authority of the amount of the difference.
- (13) If at the time the Secretary of State makes the calculation required by sub-paragraph (12) above no payment has been made under sub-paragraph (9) or (10) above in relation to the amount notified under sub-paragraph (6)(b) above—
  - (a) sub-paragraphs (9) and (10) above shall not apply in relation to that amount, and
  - (b) sub-paragraph (14) below shall apply.
- (14) Where this sub-paragraph applies—
  - (a) if the certified amount exceeds the provisional amount the authority shall pay an amount equal to the difference to the Secretary of State at such time as he may direct, and
  - (b) if the certified amount is less than the provisional amount the Secretary of State shall pay an amount equal to the difference to the authority, and the amount shall be paid at such time as he decides with the Treasury's approval.
- (15) Regulations under this sub-paragraph may make provision for financial adjustments to be made where at the time the Secretary of State makes the calculation required by sub-paragraph (12) above a payment has already been made under sub-paragraph (9) or (10) above in relation to the amount notified under sub-paragraph (6)(b) above; and the regulations may include provision—
  - (a) for the making of payments by the Secretary of State or the authority, and
  - (b) as to the time at which any such payment must be made.”
- (11) For sub-paragraph (2) of paragraph 6 there shall be substituted the following sub-paragraph—

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- “(2) Such a calculation shall be made on the basis of the information before the person making the calculation at the time he makes it; but the Secretary of State may make regulations—
- (a) requiring a calculation under paragraph 5(2) or (3) above to be made on the basis of that information read subject to prescribed assumptions;
  - (b) enabling a calculation under paragraph 5(6) above to be made without taking into account any information as regards which the following conditions are satisfied—
    - (i) it is not reasonably practicable for the person making the calculation to take it into account; and
    - (ii) it was received by the authority after a prescribed date (which may be before or after the end of the year in question).”

#### Textual Amendments

**F767** Sch. 10 para. 6(3) repealed (25.11.2004) by [Local Government Act 2003 \(c. 26\)](#), ss. 127(2), 128, [Sch. 8 Pt. 1](#); [S.I. 2004/3132](#), [art. 2](#) (subject to [art. 4](#))

#### *Pooling*

- 7 For Part III of Schedule 8 to the 1988 Act (non-domestic rating: pooling) there shall be substituted the following Part—

#### “PART III

#### DISTRIBUTION

#### *Interpretation*

- 8 (1) For the purposes of this Part of this Schedule a receiving authority is any billing authority or major precepting authority.
- (2) Any reference in this Part of this Schedule to a local government finance report is a reference to a report made under section 78A above.

#### *Distributable amount*

- 9 (1) Before a financial year begins the Secretary of State shall estimate—
- (a) the aggregate of the items of account which will be credited to the account kept for the year; and
  - (b) the aggregate of the items of account which will be debited to the account kept for the year under paragraphs 2(2)(a) and 3(3)(b) above.
- (2) In making any estimate under sub-paragraph (1) above the Secretary of State may make such assumptions as he sees fit.

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- (3) If the aggregate estimated under sub-paragraph (1)(a) above exceeds the aggregate estimated under sub-paragraph (1)(b) above the Secretary of State shall calculate the amount equal to the difference.
- (4) In the local government finance report for the year the Secretary of State shall specify the amount arrived at under this paragraph (the distributable amount for the year).

*Distribution: local government finance reports*

- 10 (1) A local government finance report for a financial year shall specify the basis (the basis of distribution) on which the Secretary of State proposes to distribute among receiving authorities the distributable amount for the year.
- (2) Before making the report the Secretary of State shall notify to such representatives of local government as appear to him to be appropriate the general nature of the basis of distribution.
- 11 (1) This paragraph applies where—
  - (a) in relation to a financial year, the distributable amount for the year has been calculated and specified in a report in accordance with paragraph 9 above; and
  - (b) the report has been laid before the House of Commons.
- (2) If the report is approved by resolution of the House of Commons, the distributable amount for the year shall be distributed among and paid to receiving authorities in accordance with this paragraph and paragraph 12 below.
- (3) As soon as is reasonably practicable after the report has been so approved, the Secretary of State shall calculate what sum falls to be paid to each receiving authority as its share of the distributable amount for the year in accordance with the basis of distribution specified in the report as so approved.
- (4) Subject to sub-paragraph (5) below, after making a calculation under sub-paragraph (3) above, the Secretary of State may, at any time before the end of the financial year following the financial year to which the report relates, make one further calculation of what sum falls to be paid to each receiving authority as its share of the distributable amount for the year in accordance with the basis of distribution so specified.
- (5) The power to make a calculation under sub-paragraph (4) above shall not be exercisable after the approval by resolution of the House of Commons of any amending report made under paragraph 13 below in relation to the local government finance report.
- (6) If the Secretary of State decides that he will leave out of account information received by him after a particular date in making a calculation under sub-paragraph (3) or (4) above, the calculation shall be made accordingly, and he may decide different dates for different kinds of information.

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- (7) Sub-paragraph (6) above applies only if the Secretary of State informs each receiving authority in writing of his decision and of the date (or the dates and kinds of information) concerned; but he may do this at any time before the calculation is made under this paragraph (whether before or after the distributable amount for the year is calculated under paragraph 9 above).
- (8) As soon as is reasonably practicable after making a calculation under sub-paragraph (3) or (4) above, the Secretary of State shall inform each receiving authority of the sum he calculates falls to be paid to it as its share of the distributable amount for the year.
- 12 (1) Where a calculation is made under paragraph 11(3) above the Secretary of State shall pay to each receiving authority any sum calculated as falling to be paid to it.
- (2) The sum shall be paid in instalments of such amounts, and at such times in the financial year to which the report relates (the financial year concerned), as the Secretary of State determines with the Treasury's consent.
- (3) Where a calculation is made under paragraph 11(4) above and the sum it shows as falling to be paid to a receiving authority exceeds that shown as falling to be paid to it by the calculation for the financial year concerned under paragraph 11(3) above, the Secretary of State shall pay to the authority a sum equal to the difference.
- (4) The sum shall be paid at such time, or in instalments of such amounts and at such times, as the Secretary of State determines with the Treasury's consent; but any such time must fall after the end of the financial year concerned.
- (5) Where a calculation is made under paragraph 11(4) above and the sum it shows as falling to be paid to a receiving authority is less than that shown as falling to be paid to it by the calculation for the financial year concerned under paragraph 11(3) above, a sum equal to the difference shall be paid by the authority to the Secretary of State.
- (6) The sum shall be paid on such day after the end of the financial year concerned as the Secretary of State may specify; and if it is not paid on or before that day it shall be recoverable in a court of competent jurisdiction.

*Distribution: amending reports*

- 13 (1) Subject to sub-paragraph (6) below, after a local government finance report has been made the Secretary of State may, at any time before the end of the financial year following the financial year concerned, make in relation to the report one or more amending reports under this paragraph.
- (2) An amending report under this paragraph shall contain amendments to the basis of distribution specified in the local government finance report.

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- (3) Before making the report the Secretary of State shall notify to such representatives of local government as appear to him to be appropriate the general nature of the amendments which he proposes to make.
- (4) The report shall be laid before the House of Commons.
- (5) As soon as is reasonably practicable after the report is laid before the House of Commons, the Secretary of State shall send a copy of it to each receiving authority.
- (6) Where an amending report under this paragraph has been approved by resolution of the House of Commons, the Secretary of State may not make a subsequent amending report under this paragraph in relation to the same local government finance report.
- 14 (1) As soon as is reasonably practicable after an amending report made under paragraph 13 above has been approved by resolution of the House of Commons, the Secretary of State shall calculate what sum falls to be paid to each receiving authority as its share of the distributable amount for the year in accordance with the basis of distribution specified in the local government finance report as amended by the amending report.
- (2) Subject to sub-paragraph (3) below, after making a calculation under sub-paragraph (1) above the Secretary of State may make one further calculation of what sum falls to be paid to each receiving authority as its share of the distributable amount for the year in accordance with that basis of distribution.
- (3) A calculation may not be made under sub-paragraph (2) above after whichever is the later of—
- (a) the end of the financial year following the financial year concerned, and
  - (b) the end of the period of 3 months beginning with the day on which the amending report is approved by resolution of the House of Commons.
- (4) Sub-paragraphs (6) to (8) of paragraph 11 above apply in relation to calculations made under sub-paragraphs (1) and (2) above as they apply in relation to calculations made under sub-paragraphs (3) and (4) of that paragraph.
- 15 (1) This paragraph applies where a calculation (the relevant calculation) is made under paragraph 14(1) or (2) above in relation to an amending report.
- (2) Where the sum shown by the relevant calculation as falling to be paid to a receiving authority for the financial year concerned exceeds that shown as falling to be paid to it by the relevant previous calculation, the Secretary of State shall pay to the authority a sum equal to the difference.
- (3) The sum shall be paid at such times, or in instalments of such amounts and at such times, as the Secretary of State determines with the Treasury's consent; but any such time must fall after the end of the financial year in which the amending report was made.

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- (4) Where the sum shown by the relevant calculation as falling to be paid to a receiving authority for the financial year concerned is less than that shown as falling to be paid to it by the relevant previous calculation, a sum equal to the difference shall be paid by the authority to the Secretary of State.
- (5) The sum shall be paid on such day after the end of the financial year in which the amending report was made as the Secretary of State may specify; and if it is not paid on or before that day it shall be recoverable in a court of competent jurisdiction.
- (6) In this paragraph “the relevant previous calculation” means—
  - (a) in relation to a calculation made under paragraph 14(1) above, the calculation under paragraph 11(3) above or, where a further calculation has been made under paragraph 11(4) above, that further calculation;
  - (b) in relation to a calculation made under paragraph 14(2) above, the calculation made under paragraph 14(1) above.”

## PART II

### GRANTS

8 In section 76 of the 1988 Act (interpretation), for subsections (2) and (3) there shall be substituted the following subsection—

“(2) A receiving authority is any billing authority or major precepting authority.”

9 In section 78 of the 1988 Act (revenue support grant), subsections (6) and (7) shall cease to have effect.

10 After section 78 of the 1988 Act there shall be inserted the following section—

#### “78A Local government finance reports.

- (1) A determination under section 78 above shall be specified in a report (to be called a local government finance report).
- (2) A local government finance report shall also specify the basis (the basis of distribution) on which the Secretary of State proposes to distribute among receiving authorities the amount of revenue support grant which under this Part falls to be paid to such authorities for the financial year to which the report relates (the financial year concerned).
- (3) Before making the report the Secretary of State shall notify to such representatives of local government as appear to him to be appropriate the general nature of the basis of distribution.
- (4) The report shall be laid before the House of Commons.
- (5) As soon as is reasonably practicable after the report is laid before the House of Commons, the Secretary of State shall send a copy of it to each receiving authority.”

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- 11 (1) In subsection (1) of section 79 of the 1988 Act (effect of report's approval), for the words "section 78" there shall be substituted the words " sections 78 and 78A ".
- (2) In subsection (4) of that section, for the words "sections 80 to 83 below or sections 80 to 84 below (as the case may be)" there shall be substituted the words " sections 82 and 83 below ".
- 12 Sections 80 and 81 of the 1988 Act (distribution reports and their effect) shall cease to have effect.
- 13 For section 82 of the 1988 Act there shall be substituted the following section—

**“82 Calculation of sums payable.**

- (1) As soon as is reasonably practicable after a local government finance report for a financial year has been approved by resolution of the House of Commons, the Secretary of State shall calculate what sum, if any, falls to be paid to each receiving authority by way of revenue support grant for the year in accordance with the basis of distribution specified in the report as so approved.
- (2) Subject to subsection (3) below, after making a calculation under subsection (1) above the Secretary of State may, at any time before the end of the financial year following the financial year concerned, make one further calculation of what sum, if any, falls to be paid to each receiving authority by way of revenue support grant for the year in accordance with the basis of distribution so specified.
- (3) The power to make a calculation under subsection (2) above shall not be exercisable after the approval by resolution of the House of Commons of any amending report made under section 84A below in relation to the local government finance report.
- (4) If the Secretary of State decides that he will leave out of account information received by him after a particular date in making a calculation under subsection (1) or (2) above the calculation shall be made accordingly, and he may decide different dates for different kinds of information.
- (5) Subsection (4) above applies only if the Secretary of State informs each receiving authority in writing of his decision and of the date (or the dates and kinds of information) concerned; but he may do this at any time before the calculation is made under this section (whether before or after a determination is made for the year under section 78 above).
- (6) As soon as is reasonably practicable after making a calculation under subsection (1) or (2) above the Secretary of State shall, subject to subsection (7) below, inform each receiving authority of the sum he calculates falls to be paid to it by way of revenue support grant for the year.
- (7) If the Secretary of State calculates in the case of a particular receiving authority that no sum falls to be paid to it as mentioned in subsection (6) above, he shall inform the receiving authority of that fact.”
- 14 Section 84 of the 1988 Act (special provision for transitional years) shall cease to have effect.



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- 15 Immediately before section 85 of the 1988 Act there shall be inserted the following sections—

*“ Revenue support grant: amending reports*

**84A Amending reports.**

- (1) Subject to subsection (6) below, after a local government finance report has been made the Secretary of State may, at any time before the end of the financial year following the financial year concerned, make in relation to the report one or more amending reports under this section.
- (2) An amending report under this section shall contain amendments to the basis of distribution specified in the local government finance report.
- (3) Before making the report the Secretary of State shall notify to such representatives of local government as appear to him to be appropriate the general nature of the amendments which he proposes to make.
- (4) The report shall be laid before the House of Commons.
- (5) As soon as is reasonably practicable after the report is laid before the House of Commons, the Secretary of State shall send a copy of it to each receiving authority.
- (6) Where an amending report under this section has been approved by resolution of the House of Commons, the Secretary of State may not make a subsequent amending report under this section in relation to the same local government finance report.

**84B Calculation of sums payable under amending reports.**

- (1) As soon as is reasonably practicable after an amending report made under section 84A above has been approved by resolution of the House of Commons, the Secretary of State shall calculate what sum, if any, falls to be paid to each receiving authority by way of revenue support grant for the financial year concerned in accordance with the basis of distribution specified in the local government finance report as amended by the amending report.
- (2) Subject to subsection (3) below, after making a calculation under subsection (1) above the Secretary of State may make one further calculation of what sum, if any, falls to be paid to each receiving authority by way of revenue support grant for the year in accordance with that basis of distribution.
- (3) A calculation may not be made under subsection (2) above after whichever is the later of—
  - (a) the end of the financial year following the financial year concerned, and
  - (b) the end of the period of 3 months beginning with the day on which the amending report is approved by resolution of the House of Commons.

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- (4) Subsections (4) to (7) of section 82 above apply in relation to calculations made under subsections (1) and (2) above as they apply in relation to calculations made under subsections (1) and (2) of that section.

**84C Payment of sums under amending reports.**

- (1) This section applies where a calculation (the relevant calculation) is made under section 84B(1) or (2) above in relation to an amending report.
- (2) Where the sum shown by the relevant calculation as falling to be paid to a receiving authority for the financial year concerned exceeds that shown as falling to be paid to it by the relevant previous calculation, the Secretary of State shall pay to the authority a sum equal to the difference.
- (3) The sum shall be paid at such times, or in instalments of such amounts and at such times, as the Secretary of State determines with the Treasury’s consent; but any such time must fall after the end of the financial year in which the amending report was made.
- (4) Where the sum shown by the relevant calculation as falling to be paid to a receiving authority for the financial year concerned is less than that shown as falling to be paid to it by the relevant previous calculation, a sum equal to the difference shall be paid by the authority to the Secretary of State.
- (5) The sum shall be paid on such day after the end of the financial year in which the amending report was made as the Secretary of State may specify; and if it is not paid on or before that day it shall be recoverable in a court of competent jurisdiction.
- (6) In this section “the relevant previous calculation” means—
  - (a) in relation to a calculation made under section 84B(1) above, the calculation under section 82(1) above or, where a further calculation has been made under section 82(2) above, that further calculation;
  - (b) in relation to a calculation made under section 84B(2) above, the calculation made under section 84B(1) above.”

F768 16 .....

**Textual Amendments**  
**F768** Sch. 10 para. 16 omitted (with effect in accordance with s. 3(13) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\), s. 3\(12\)\(a\)](#)

17 In section 86 of the 1988 Act (effect of report’s approval), subsections (4) to (6) shall cease to have effect.

18 For section 88A of the 1988 Act there shall be substituted the following sections—

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“ Other grants

**88A Council tax grants.**

- (1) If regulations under section 13 of the Local Government Finance Act 1992 (reduced amounts of tax) have effect as regards a financial year the Secretary of State may, with the consent of the Treasury, pay a grant to a billing authority as regards that financial year.
- (2) The amount of the grant shall be such as the Secretary of State may with the consent of the Treasury determine.
- (3) A grant under this section shall be paid at such time, or in instalments of such amounts and at such times, as the Secretary of State may with the consent of the Treasury determine.
- (4) In making any payment of grant under this section the Secretary of State may impose such conditions as he may with the consent of the Treasury determine; and the conditions may relate to the repayment in specified circumstances of all or part of the amount paid, or otherwise.
- (5) In deciding whether to pay a grant under this section, and in determining the amount of any such grant, the Secretary of State shall have regard to his estimate of any amount which, in consequence of the regulations, the authority might reasonably be expected to lose, or to have lost, by way of payments in respect of the council tax set by it for the financial year concerned.

**88B Special grants.**

- (1) The Secretary of State may, with the consent of the Treasury, pay a grant (in this section referred to as a special grant) in accordance with this section to a relevant authority.
- (2) Where the Secretary of State proposes to make one special grant he shall, before making the grant, make a determination stating with respect to the grant—
  - (a) to which authority it is to be paid,
  - (b) the purpose for which it is to be paid, and
  - (c) the amount of the grant or the manner in which the amount is to be calculated.
- (3) Where the Secretary of State proposes to make two or more special grants to different authorities he shall, before making the grants, make a determination stating with respect to the grants—
  - (a) to which authorities they are to be paid,
  - (b) the purpose for which they are to be paid, and
  - (c) either—
    - (i) the amount of the grant which he proposes to pay to each authority or the manner in which the amount is to be calculated, or

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- (ii) the total amount which he proposes to distribute among the authorities by way of special grants and the basis on which he proposes to distribute that amount.
- (4) A determination under subsection (2) or (3) above shall be made with the consent of the Treasury and shall be specified in a report (to be called a special grant report) which shall contain such explanation as the Secretary of State considers desirable of the main features of the determination.
- (5) A special grant report shall be laid before the House of Commons and, as soon as is reasonably practicable after the report has been so laid, the Secretary of State shall send a copy of it to any relevant authority to whom a special grant is proposed to be paid in accordance with the determination in the report.
- (6) No special grant shall be paid unless the special grant report containing the determination relating to the grant has been approved by a resolution of the House of Commons.
- (7) A special grant report may specify conditions which the Secretary of State, with the consent of the Treasury, intends to impose on the payment of (or of any instalment of) any special grant to which the report relates; and the conditions may—
- (a) require the provision of returns or other information before a payment is made to the relevant authority concerned, or
  - (b) relate to the use of the amount paid, or to the repayment in specified circumstances of all or part of the amount paid, or otherwise.
- (8) Without prejudice to compliance with any conditions imposed as mentioned in subsection (7) above, a special grant shall be paid at such time or in instalments of such amounts and at such times as the Secretary of State may, with the consent of the Treasury, determine.
- (9) For the purposes of this section each of the following is a relevant authority—
- (a) a receiving authority;
  - (b) a metropolitan county passenger transport authority established by section 28 of the <sup>M65</sup>Local Government Act 1985.”

#### Marginal Citations

M65 1985 c. 51.

### PART III

#### FUNDS

- 19 In subsection (1) of section 89 of the 1988 Act (collection funds), for the words “charging authority” there shall be substituted the words “ billing authority ”.
- 20 For section 90 of the 1988 Act there shall be substituted the following section—

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### “90 Payments to and from collection funds.

- (1) The following shall be paid into the collection fund of a billing authority—
- (a) sums received by the authority in respect of council tax set by it in accordance with section 30 of the Local Government Finance Act 1992 (but not sums received by way of penalty),
  - (b) sums received by the authority from any major precepting authority under regulations made under section 99(3) below,
  - (c) sums received by the authority in respect of any non-domestic rate under this Act,
  - (d) sums received by the authority under paragraph 5(10) or (14) of Schedule 8 below or regulations made under paragraph 5(15) or 6(5) of that Schedule, and
  - (e) any other sums which the Secretary of State specifies are to be paid into a billing authority’s collection fund.
- (2) The following payments shall be met from the collection fund of a billing authority—
- (a) payments to be made by the authority in respect of the amount of any precept issued by a major precepting authority under Part I of the Local Government Finance Act 1992 (but not payments to be so made in respect of interest on such an amount),
  - (b) payments to be made by the authority to any major precepting authority under regulations made under section 99(3) below,
  - (c) payments to be made by the authority to the Secretary of State under paragraph 5 of Schedule 8 below or regulations made under subparagraph (15) of that paragraph,
  - (d) payments to be made by the authority to another person in repaying, under regulations under this Act or Part I of the Local Government Finance Act 1992, excess receipts by way of non-domestic rates or of council tax, and
  - (e) any other payments which are to be made by the authority to another person and which the Secretary of State specifies are to be met from a billing authority’s collection fund.
- (3) The power to specify under this section—
- (a) includes power to revoke or amend a specification made under the power;
  - (b) may be exercised differently in relation to different authorities.”

21 Sections 95 and 96 of the 1988 Act (calculations and substitute calculations to be made by authorities) shall cease to have effect.

22 For section 97 of the 1988 Act there shall be substituted the following section—

### “97 Principal transfers between funds.

- (1) Subject to subsection (2) below, a billing authority which has made calculations in accordance with sections 32 to 36 of the Local Government Finance Act 1992 (originally or by way of substitute) shall transfer from its

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collection fund to its general fund an amount which shall be calculated by applying the formula—

$$B \times T$$

where—

B is the amount calculated (or last calculated) by the authority under section 33(1) of that Act as the basic amount of its council tax;

T is the amount determined for item T in section 33(1) of that Act.

- (2) Where the amount given by subsection (1) above is a negative amount, the authority shall transfer the equivalent positive amount from its general fund to its collection fund.
- (3) Where in accordance with regulations under section 99(3) below a billing authority has estimated that there is a surplus in its collection fund for the preceding year, it shall transfer from its collection fund to its general fund an amount equal to so much of the surplus as, in accordance with the regulations, the authority calculates to be its share.
- (4) Where in accordance with regulations under section 99(3) below a billing authority has estimated that there is a deficit in its collection fund for the preceding year, it shall transfer from its general fund to its collection fund an amount equal to so much of the deficit as, in accordance with the regulations, the authority calculates must be borne by it.
- (5) In this section and sections 98 and 99 below, any reference to a billing authority's general fund shall be construed in relation to the Common Council as a reference to the City fund."

- 23 (1) In section 98 of the 1988 Act (other transfers between funds), the following shall cease to have effect, namely—
- (a) subsections (1) and (2);
  - (b) in subsection (3), in paragraph (a), the words "or to the City fund (as the case may be)", in paragraph (c), the words "or from the City fund (as the case may be)", and paragraph (d);
  - (c) in subsection (4), the words "or to the City fund (as the case may be)"; and
  - (d) in subsection (5), the words "or from the City fund (as the case may be)".
- (2) In subsections (4) and (5) of that section, for the words "charging authority" there shall be substituted the words "billing authority".
- (3) In subsection (6) of that section, for the words "subsection (1), (4) or (5)" there shall be substituted the words "subsection (4) or (5)".

24 For section 99 of the 1988 Act there shall be substituted the following section—

**“99 Regulations about funds.**

- (1) The Secretary of State may make regulations about the discharge of the following liabilities of a billing authority—

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- (a) the liability to pay anything from its collection fund or its general fund in respect of any precept issued by a major or local precepting authority under Part I of the Local Government Finance Act 1992;
  - (b) the liability to transfer anything from its collection fund under section 97(1) or (3) above; and
  - (c) the liability to transfer anything from its general fund under section 97(2) or (4) above.
- (2) The regulations may include provision—
- (a) that anything falling to be paid or transferred must be paid or transferred within a prescribed period;
  - (b) that anything falling to be paid or transferred must be paid or transferred in instalments of such amounts, and at such times, as are determined by the billing authority in accordance with prescribed rules;
  - (c) that the billing authority must inform any precepting authorities when instalments will be paid and how they are to be calculated;
  - (d) that if an instalment is not paid to a precepting authority in accordance with the regulations, it is to be entitled to interest on the amount of the instalment;
  - (e) as to the circumstances in which the billing authority is to be treated as having discharged the liabilities mentioned in subsection (1) above;
  - (f) as to the recovery (by deduction or otherwise) of any excess amount paid by the billing authority to any precepting authority in purported discharge of the liability mentioned in subsection (1)(a) above; and
  - (g) as to the transfer back of any excess amount transferred by the billing authority in purported discharge of the liability mentioned in subsection (1)(b) or (c) above.
- (3) The Secretary of State may by regulations make provision as regards any financial year—
- (a) that a billing authority must estimate at a prescribed time in the preceding financial year and in accordance with prescribed rules whether there is a deficit or surplus in its collection fund for that year and, if so, the amount of the deficit or surplus;
  - (b) that any surplus or deficit so estimated shall in the financial year concerned—
    - (i) be shared among, or be borne between, the billing authority and major precepting authorities in accordance with prescribed rules; or
    - (ii) in the case of the financial year beginning in 1993, belong solely to, or be borne solely by, the billing authority;
  - (c) that the billing authority must within a prescribed period inform any major precepting authorities of the effects of any estimates and rules mentioned in paragraphs (a) and (b) above;
  - (d) as to the manner in which any payments which fall to be made by a billing authority or a major precepting authority by virtue of any provision included in regulations under paragraph (a) or (b) above must be made;

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- (e) as to the period within which, or time or times at which, any such payments or instalments of such payments must be made; and
  - (f) as to the recovery (by deduction or otherwise) of any excess amount paid by a major precepting authority or a billing authority in purported discharge of any liability arising by virtue of any provision included in regulations under paragraph (a) or (b) above.
- (4) The Secretary of State may make regulations requiring transfers between funds, or adjustments or assumptions, to be made to take account of any substitute calculation under section 32(4) of the Local Government Finance Act 1992.
- (5) The Secretary of State may make regulations providing that sums standing to the credit of a billing authority's collection fund at any time in a financial year must not exceed a total to be calculated in such manner as may be prescribed.
- (6) Regulations under subsection (5) above in their application to a particular financial year (including regulations amending others) shall not be effective unless they come into force before 1 January in the preceding financial year; but this does not affect regulations which merely revoke others."

## SCHEDULE 11

Section 107.

### WATER AND SEWERAGE CHARGES: SCOTLAND

#### <sup>F769</sup>PART I

#### CHARGES FOR WATER SERVICES

##### Textual Amendments

**F769** Sch. 11 Pt. I. (ss. 1-12) repealed (19.2.1996 subject to art. 2(2) of the commencing S.I.) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, **art. 2(1)(d)(v)(2)**

- 1 Subject to the provisions of this Part of this Schedule, the expenditure incurred by the council of a region or islands area (in this Schedule referred to as a "local authority") in meeting any requisition under Part IV or VIII of the 1980 Act and in the exercise of any of their functions under any enactment (within the meaning of section 109(1) of that Act) in relation to water supply in their area shall, insofar as not otherwise met, be met out of—
- (a) the charges (hereinafter in this Schedule referred to as "direct charges") made under section 49 (payment of water supplies by meter) of the 1980 Act;
  - (b) the council water charge mentioned in paragraph 6 below; and
  - (c) the non-domestic water rate mentioned in paragraph 12 below.



*Status:* This version of this Act contains provisions that are prospective.

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*Estimation and apportionment of expenditure*

- .....
- 2 In respect of the financial year 1993-94 and each subsequent financial year, each local authority shall, before such date as may be prescribed in relation to each of those years—
- (a) subject to paragraph 3 below, estimate the amount of the expenditure mentioned in paragraph 1 above which they will incur in respect of that year; and
  - (b) subject to paragraph 4 below, determine what proportion of that expenditure is to be met from each of the sources mentioned in subparagraphs (a) to (c) of paragraph 1 above.

- .....
- 3 In estimating the expenditure mentioned in paragraph 1 above which they will incur in respect of any financial year a local authority shall take into account—
- (a) such additional sum as is in their opinion required—
    - (i) to cover expenses previously incurred;
    - (ii) to meet contingencies; and
    - (iii) to meet any expenses which may fall to be met before the money to be received from the sources mentioned in paragraph 1 above in respect of the next following financial year will become available; and
  - (b) any means by which any part of that expenditure may otherwise be met or provided for.

- .....
- 4 A local authority may apportion their estimated expenditure under paragraph 2 above on whatever basis they consider appropriate, but they shall ensure that the apportionment is not such as to show undue preference to, or discriminate unduly against, any class or classes of person liable to pay—
- (a) the direct charges;
  - (b) the council water charge; or
  - (c) the non-domestic water rate,
- respectively.

*Direct charges*

- .....
- 5 After a local authority have, under paragraph 2 above, determined what proportion of their estimated expenditure in respect of a particular financial year is to be met out of direct charges, they shall, before such date as may be prescribed in relation to that year, determine such rate or rates of direct charges in respect of that year as will, when calculated in accordance with the provisions of section 49 (payment for water supplied by meter) of the 1980 Act, produce sufficient money to meet the said

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proportion; and different rates of direct charges may be determined for different circumstances.

#### *Council water charge*

- .....
- 6 Each local authority shall impose a water charge, which—
- (a) shall be known as the regional council water charge or the islands council water charge, depending upon which authority impose it; and
  - (b) shall be payable in respect of dwellings situated in that authority’s area.

#### *Liability to pay council water charge*

- .....
- 7 (1) The council water charge shall be payable in respect of any dwelling which is not an exempt dwelling and in respect of which the qualifying conditions are met.
- (2) For the purposes of this Schedule—
- “dwelling” has the meaning assigned to it by section 72(2) of this Act;
- “chargeable dwelling” means any dwelling in respect of which council water charge is payable; and
- “exempt dwelling” means any dwelling of a class prescribed by an order made by the Secretary of State.
- (3) For the purposes of sub-paragraph (2) above, a class of dwelling may be prescribed by reference to—
- (a) the physical characteristics of dwellings;
  - (b) the fact that dwellings are unoccupied or are occupied for prescribed purposes or are occupied or owned by persons of prescribed descriptions; or
  - (c) such other factors as the Secretary of State thinks fit.

- .....
- 8 The qualifying conditions for the purposes of paragraph 7 above are—
- (a) that a water authority provide a supply of water to that dwelling;
  - (b) that the water is not supplied wholly by meter; and
  - (c) that the supply is not one which the water authority—
    - (i) were, immediately before 16th May 1949; and
    - (ii) continue to be,
 under an obligation to provide free of charge.

#### *Setting of council water charge*

- .....
- 9 After a local authority have, under paragraph 2 above, determined what proportion of their estimated expenditure in respect of a particular financial year is to be met

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out of the council water charge, they shall, before such date as may be prescribed in relation to that year-

- (a) set an amount of regional council water charge or islands council water charge, as appropriate, to be paid for that year in respect of a chargeable dwelling in their area listed in valuation band D (whether or not there is such a dwelling in their area) as specified in section 74(2) of this Act;
- (b) determine the amount of council water charge to be paid in respect of a chargeable dwelling in each of the other valuation bands specified in that section in accordance with the proportion mentioned in subsection (1) of that section,

and references in this Schedule to the setting of an amount of council water charge shall be construed as references to the setting of the amount mentioned in paragraph (a) above.

- .....
- 10 The amounts mentioned in paragraph 9(a) and (b) above shall be such as will provide sufficient money to meet such proportion of the authority's estimated expenditure for that year as they have determined under paragraph 2 above is to be met out of the council water charge.

*Application of provisions relating to council tax*

- .....
- 11 The provisions of sections 71, 75 to 81, 96, 97 and 99(3) of this Act shall have effect, subject to such adaptations, exceptions and modifications as may be prescribed, in relation to the council water charge as they have effect in relation to the council tax.

*Non-domestic water rate*

- .....
- 12 The provisions of section 40 of the 1980 Act shall continue to have effect in relation to the non-domestic water rate.

**PART II**

**F770 CHARGES FOR SEWERAGE SERVICES**

**Textual Amendments**

**F770** Sch. 11 Pt. II (ss. 13-23) repealed (19.2.1996 subject to art. 2(2) of the commencing S.I.) by 1994 c.39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, **art. 2(1)(d)(5)**

- .....
- 13 The expenditure incurred by a local authority in carrying out any of their functions under the 1968 Act shall, insofar as not otherwise met, be met out of—

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- (a) the council tax; and
- (b) the non-domestic sewerage rate described in paragraphs 19 to 22 below.

*Estimation and apportionment of expenditure*

- .....
- 14 In respect of the financial year 1993-94 and each subsequent financial year, each local authority shall, before such date as may be prescribed in relation to each of those years—
- (a) subject to paragraph 15 below, estimate the amount of the expenditure mentioned in paragraph 13 above which they will incur in respect of that year; and
  - (b) subject to paragraphs 16 and 17 below, determine what proportion of that expenditure is to be met out of—
    - (i) the council tax; and
    - (ii) the said non-domestic sewerage rate,
 respectively.

- .....
- 15 In estimating the expenditure mentioned in paragraph 13 above which they will incur in respect of any financial year a local authority shall take into account—
- (a) such additional sum as is in their opinion required—
    - (i) to cover expenses previously incurred;
    - (ii) to meet contingencies; and
    - (iii) to meet any expenses which may fall to be met before the money to be received from the sources mentioned in paragraph 13 above in respect of the next following financial year will become available;
 and
  - (b) any means by which any part of that expenditure may otherwise be met or provided for.

- .....
- 16 The proportion of the expenditure mentioned in paragraph 13 above which is to be met out of the council tax shall be such proportion as the local authority consider to be reasonably attributable to the provision by them of the sewerage services mentioned in section 1(1) of the 1968 Act to dwellings in their area, and no part of that proportion shall be met out of any other charge or rate leviable by the local authority.

- .....
- 17 Subject to paragraph 16 above, a local authority may apportion their estimated expenditure mentioned in paragraph 14(a) above on whatever basis they consider appropriate, but they shall ensure that the apportionment is not such as to show undue preference to, or discriminate unduly against, any class or classes of person liable to pay—
- (a) the council tax; or

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(b) the non-domestic sewerage rate,  
respectively.

.....

18 Where a local authority have determined in respect of any financial year what proportion of their estimated expenditure under the 1968 Act falls to be met out of the council tax, that amount shall form part of the total estimated expenses in respect of that year which are mentioned in section 93(3) of this Act.

*Non-domestic sewerage rate*

.....

19 Each local authority shall, in respect of the financial year 1993-94 and each subsequent financial year, determine, before such date as may be prescribed in relation to each of those years, such amount of the non-domestic sewerage rate as will provide sufficient money to meet the proportion of their estimated expenditure under the 1968 Act for that year which they have determined under paragraph 14 above is to be met out of that rate.

.....

20 Subject to paragraphs 21 and 23 below, the non-domestic sewerage rate shall be levied in respect of lands and heritages whose drains or private sewers are connected with public sewers or public sewage treatment works and which are—

(a) subjects (other than part residential subjects) in respect of which there is an entry in the valuation roll, according to the rateable value of those subjects; or

(b) part residential subjects, according to that part of their rateable value which is shown in the apportionment note as relating to the non-residential use of those subjects.

.....

21 (1) Where, in respect of a financial year, the non-domestic sewerage rate is leviable under paragraph 20 above in respect of lands and heritages which are both—

(a) church or charity premises; and

(b) premises to which, by virtue of subsection (4) of section 41 of the 1980 Act, that section applies, whether or not they are premises in respect of which the non-domestic water rate is leviable,

the non-domestic sewerage rate shall be levied not according to the rateable value of those lands and heritages or that part thereof which is shown in the apportionment note as relating to their non-residential use but instead in accordance with sub-paragraph (2) below.

(2) Where—

(a) the water authority, in a resolution under subsection (1) of the said section 41, made with respect to the lands and heritages mentioned in sub-paragraph (1) above or to a class of premises which includes those lands and heritages, have specified for the purposes of that subsection in respect of that year a fraction

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- of net annual value smaller than one half, then the non-domestic sewerage rate shall be levied according to that smaller fraction of the rateable value of those lands and heritages or, as the case may be, that part thereof; and
- (b) the water authority have not so specified a smaller fraction, then the non-domestic sewerage rate shall be levied according to one half of the rateable value of those lands and heritages or, as the case may be, that part thereof.
- (3) In sub-paragraph (1) above “church or charity premises” means—
- (a) premises to the extent to which, under section 22(1) of the 1956 Act (exemption from non-domestic rates of church premises etc.), no non-domestic rate is leviable on them in respect of the financial year; or
- (b) lands and heritages in respect of which relief in respect of the non-domestic rate is given in respect of the financial year under subsection (2) of section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 (relief for premises occupied by charities); or
- (c) lands and heritages in respect of which a reduction of or remission from the non-domestic rate has effect in respect of the financial year under subsection (5) of the said section 4.

.....

22 The person who is liable to pay the non-domestic sewerage rate in respect of any premises shall be the person who is liable to pay the non-domestic rate in respect of those premises, or who would be liable to pay the non-domestic rate but for any enactment which exempts those premises from that rate or by or under which relief or remission from liability for that rate is given.

.....

23 The provisions of—

(a) Part XI of the 1947 Act;

(b) Part VII of the 1973 Act; and

(c) sections 7, 8, 9 and 10 of the 1975 Act,

(all of which relate to rating) shall apply, subject to such adaptations and modifications as may be prescribed, to the levying, collection and recovery of the non-domestic sewerage rate.

### PART III

#### F771 MISCELLANEOUS PROVISIONS

##### Textual Amendments

**F771** Sch. 11 Pt. III (ss. 24-27):(ss. 26, 27 repealed (19.2.1996 subject to art. 2(2) of the commencement S.I. 1996/323) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, **art. 2(1)(d)(v)** and ss. 24, 25 repealed (1.4.1996 subject to art. 4(2) of the commencement S.I. 1996/323) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(d)(2)**, **Sch. 2**

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### Accounts

F772<sup>24</sup> .....

#### Textual Amendments

F772 Sch. 11 Pt. III para. 24 repealed (1.4.1996 subject to art 4(2) of the commencing S.I.) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

F773<sup>25</sup> .....

#### Textual Amendments

F773 Sch. 11 Pt. III para. 25 repealed (1.4.1996 subject to art. 4(2) of the commencing S.I.) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

### Tariff of charges

F774<sup>26</sup> .....

#### Textual Amendments

F774 Sch. 11 Pt. III para. 26 repealed (19.2.1996 subject to art. 2(2) of the commencing S.I.) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, **art. 2(1)(2)(v)**

F775<sup>27</sup> .....

#### Textual Amendments

F775 Sch. 11 Pt. III para. 27 repealed (19.2.1996 subject to art. 2(2) of the commencing S.I.) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, **art. 2(1)(2)(v)**

## PART IV

### AMENDMENTS TO THE 1980 ACT

28 The 1980 Act shall be amended in accordance with the following provisions of this Part.

29 In section 9A (which relates to the exemption from charges of water for fire fighting)—

(a) for the words “community water charges” there shall be substituted the words “council water charge”; and

(b) for paragraphs (a) and (b) there shall be substituted the following paragraphs—

“(a) water taken for the purpose of extinguishing fires or taken by a fire authority for any other emergency purposes;

(b) water taken for the purpose of testing apparatus installed or equipment used for extinguishing fires or for the purpose of training persons for fire-fighting; or

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- (c) the availability of water for any purpose mentioned in paragraph (a) or (b) above.”.

**Commencement Information**

**I7** Sch. 11 para. 29 wholly in force; Sch. 11 para. 29(b) in force at Royal Assent see s. 119(2)(c); Sch. 11 para. 29(a) in force at 1.4.1993 by [S.I. 1993/575](#)

- 30 In section 35 (which relates to the power to supply water fittings)—
- (a) in subsection (1) the words “by way either of sale or hire” shall cease to have effect;
  - (b) in subsection (2), for the words “let for hire” there shall be substituted the words “supplied otherwise than by sale”; and
  - (c) for subsection (5) there shall be substituted the following subsection—
    - “(5) If any person—
      - (a) so interferes with a meter used by the authority in determining the amount of any charges fixed in relation to any premises as intentionally or recklessly to prevent the meter from showing, or from accurately showing, the volume of water supplied to those premises; or
      - (b) carries out, without the consent of the water authority, any works which he knows are likely to affect the operation of such a meter or which require the disconnection of such a meter; or
      - (c) otherwise wilfully or negligently injures or suffers to be injured any water fitting belonging to the authority,
 he shall be guilty of an offence and liable on summary conviction to a fine not exceeding level 3 on the standard scale.”

<sup>F776</sup>31 .....

**Textual Amendments**

**F776** Sch. 11 para. 31 repealed (1.4.1996) by 1994 c. 39, s. 180(2), [Sch. 14](#) (with s. 128(8)); S.I. 1996/323, [art. 4\(1\)\(d\)](#), [Sch. 2](#)

<sup>F777</sup>32 .....

**Textual Amendments**

**F777** Sch. 11 para. 32 repealed (1.4.1996) by 1994 c. 39, s. 180(2), [Sch. 14](#) (with s. 128(8)); S.I. 1996/323, [art. 4\(1\)\(d\)](#) [Sch. 2](#)

<sup>F778</sup>33 .....

**Textual Amendments**

**F778** Sch. 11 para. 33 repealed (1.4.1996) by 1994 c. 39, s. 180(2), [Sch. 14](#) (with s. 128(8)); S.I. 1996/323, [art. 4\(1\)\(d\)](#), [Sch. 2](#)



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F779 34 .....

**Textual Amendments**

F779 Sch. 11 para. 34 repealed (1.4.1996) by 1994 c. 39, s. 180(2), Sch. 14 (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), Sch. 2

35 After section 56 there shall be inserted—

**“56A Regulations as to meters.**

The Secretary of State may make regulations under this Act as to the installation, connection, use, maintenance, authentication and testing of meters, and as to any related matters.”

F780 36 .....

**Textual Amendments**

F780 Sch. 11 para. 36 repealed (1.4.1996) by 1994 c. 39, s. 180(2), Sch. 14 (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), Sch. 2

F781 37 .....

**Textual Amendments**

F781 Sch. 11 para. 37 repealed (1.4.1996) by 1994 c. 39, s. 180(2), Sch. 14 (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), Sch. 2

38 In section 109(1) (which defines terms used in the Act)—

F782 (a) .....

F782 (b) .....

F782 (c) .....

(d) after the definition of “enactment” there shall be inserted—

““fire authority” has the same meaning as in the <sup>M68</sup>Fire Services Act 1947;”;

F782 (e) .....

(f) in the definition of “prescribed”, after “prescribed by” there shall be inserted the words “ or determined under ”.

**Textual Amendments**

F782 Sch. 11 para. 38(a)(b)(c) and (e) repealed (1.4.1996) by 1994 c. 39, s. 180(2), Sch. 14 (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), Sch. 2

**Commencement Information**

I8 Sch. 11 para. 38 wholly in force; Sch. 11 para. 38(d)(f) in force at Royal Assent see s. 119(2)(c); Sch. 11 para. 38(a)(c) in force at 1.10.1992 by S.I. 1992/2183, art. 2(b) (with art. 3); Sch. 11 para. 38(b)(e) in force at 1.4.1993 by S.I. 1993/575, art. 2.

*Status: This version of this Act contains provisions that are prospective.*

*Changes to legislation: Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

### Marginal Citations

M68 1947 c. 41.

## SCHEDULE 12

Section 108.

### PAYMENTS TO LOCAL AUTHORITIES BY SECRETARY OF STATE: SCOTLAND

#### PART I

#### PAYMENTS TO LOCAL AUTHORITIES

##### *General*

- 1 (1) The local authorities—
  - (a) to which revenue support grant is payable; and
  - (b) among whom the distributable amount (within the meaning of paragraph 9 below) of non-domestic rate income is distributed,
 in respect of a financial year shall be such local authorities as are specified in an order made by the Secretary of State; and different provision may be made for the purposes of sub-paragraphs (a) and (b) of this paragraph in respect of the same authority.
- (2) The amount of revenue support grant payable in respect of a financial year to a local authority so specified shall be such amount as is determined in relation to that authority by order made by the Secretary of State.
- (3) The amount of non-domestic rate income distributed in respect of a financial year to a local authority so specified shall be such part of the distributable amount for that year as is determined in relation to that authority by order made by the Secretary of State.
- (4) Subject to paragraph 4 below, the Secretary of State may at any time by order—
  - (a) make such amendments as he thinks fit to; or
  - (b) revoke; or
  - (c) revoke and replace with a different order,
 any order made under this paragraph; and any amount of revenue support grant or non-domestic rate income which has been paid and which, in consequence of anything done under this paragraph, falls to be repaid may be recovered by the Secretary of State whenever and however he thinks fit.
- (5) An order under this paragraph shall be known as a local government finance order.
- 2 (1) A local government finance order shall be made only with the consent of the Treasury.
- (2) Before making a local government finance order the Secretary of State shall consult such associations of local authorities as appear to him to be appropriate.
- (3) A local government finance order together with a report of the considerations which led to its provisions shall be laid before the House of Commons but shall have no effect until approved by a resolution of that House.

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*Payment of revenue support grant and non-domestic rate income*

3 Revenue support grant and non-domestic rate income shall be paid to a local authority in such instalments and at such times as the Secretary of State may, with the consent of the Treasury, determine.

4 The Secretary of State may determine that the amount of revenue support grant or non-domestic rate income which has been paid to a local authority in respect of a financial year shall be final and, where he does so, he shall have no power to redetermine that amount.

*Secretary of State's power on local authority's failure to provide information*

5 Where under section 199 of the 1973 Act (which provides for reports and returns being made by local authorities and others) the Secretary of State requires a local authority to give information for the purposes of his functions in relation to revenue support grants or non-domestic rate income payable for the financial year 1993-94 or for any subsequent financial year, but that information is not given timeously—

- (a) he may make an estimate as regards any element of the required information; and
- (b) without prejudice to section 211 of that Act (which makes general provision concerning failure by a local authority to do what is required of them), for the said purposes any such estimate shall be deemed to be information given by the local authority.

## PART II

### NON-DOMESTIC RATING ACCOUNTS

*The accounts*

6 (1) In accordance with this Part of this Schedule the Secretary of State shall keep, in respect of the financial year 1993-94 and each subsequent financial year, an account (to be called a non-domestic rating account).

[<sup>F783</sup>(2) The Scottish Ministers shall send each account kept by them in accordance with subparagraph (1) to the Auditor General for Scotland for auditing.]

#### Textual Amendments

**F783** Sch. 12 para. 6(2) substituted for Sch. 12 para. 6(2)(3) (1.4.2002) by [The Public Finance and Accountability \(Scotland\) Act 2000 \(Consequential Modifications\) Order 2002 \(S.S.I. 2002/176\)](#), [art. 6](#)

*Credits and debits*

7 (1) For each financial year there shall be credited (as items of account) to the account kept for the year any sums received by the Secretary of State in the year under paragraph 11 below.

(2) Any amounts of non-domestic rate income distributed by the Secretary of State in a financial year under—

- (a) paragraph 3 above;

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- (b) paragraph 11(9) and (10) below; or
  - (c) regulations made under paragraph 12(5) below,
- shall be debited (as items of account) to the account kept for the year
- 8 (1) As soon as is reasonably practicable after the end of each financial year the Secretary of State shall calculate the following—
- (a) the aggregate of the items of account credited to the account kept for the year; and
  - (b) the aggregate of the items of account debited to the account kept for the year.
- (2) If the aggregate mentioned in sub-paragraph (1)(a) above exceeds that mentioned in sub-paragraph (1)(b) above, a sum equal to the excess shall be—
- (a) debited (as an item of account) to the account kept for the year; and
  - (b) credited (as an item of account) to the account kept for the next financial year.
- (3) If the aggregate mentioned in sub-paragraph (1)(b) above exceeds that mentioned in sub-paragraph (1)(a) above, a sum equal to the excess shall be—
- (a) credited (as an item of account) to the account kept for the year; and
  - (b) debited (as an item of account) to the account kept for the next financial year.

#### *Distributable amount*

- 9 (1) Before a financial year begins the Secretary of State shall estimate—
- (a) the aggregate of the items of account which will be credited to the account kept for that year; and
  - (b) the aggregate of the items of account which will be debited to the account kept for that year under paragraphs 7(2)(b) and (c) and 8(3)(b) above.
- (2) In making any estimate under sub-paragraph (1) above the Secretary of State may make such assumptions as he thinks fit.
- (3) If the aggregate estimated under sub-paragraph (1)(a) above exceeds the aggregate estimated under sub-paragraph (1)(b) above the Secretary of State shall calculate the amount equal to the difference.
- (4) In any local government finance order in respect of that year the Secretary of State shall specify the amount arrived at under this paragraph (the distributable amount for the year).

### PART III

#### CONTRIBUTION

##### *Non-domestic rating contributions*

- 10 (1) The Secretary of State may make regulations containing rules for the calculation of an amount for a financial year in relation to each [<sup>F784</sup>local] authority (to be called its non-domestic rating contribution for the year).
- (2) Subject to sub-paragraph (3) below, the rules shall be so framed that the amount calculated under them in relation to an authority is broadly the same as the total which would be payable to that authority if there were added—

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- (a) any sum paid to them by way of a contribution in aid made in respect of lands and heritages which, but for [<sup>F785</sup>section 7 (exemption for visiting forces etc.)], would be liable to non-domestic rates; and
  - (b) the sum which, if the authority acted diligently, would be payable to them in respect of non-domestic rates for that year.
- (3) The Secretary of State may incorporate in the rules provision for deductions (of such extent (if any) as he thinks fit) as regards—
- (a) the operation of—
    - [<sup>F786</sup>(i) section 24A (lands and heritages partly unoccupied for a short time) of the <sup>M69</sup>Local Government (Scotland) Act 1966;]
    - (ii) section 244 (remission of rates on account of poverty) of the 1947 Act; <sup>F787</sup> . . .
    - (iii) section 4(5) (reduction and remission of rates payable by charitable and other organisations) of the <sup>M70</sup>Local Government (Financial Provisions [<sup>F788</sup> etc.]) (Scotland) Act 1962; [<sup>F789</sup> and [ section 3A (schemes for reduction and remission of rates) of that <sup>F790</sup>(iiiia) Act;]
    - (iv) paragraph 4 of Schedule 2 (discretionary relief for rural settlements) to the Local Government and Rating Act 1997]
  - (b) the costs of collection and recovery; and
  - (c) such other matters (if any) as he thinks fit.
- (4) Regulations under this paragraph in their application to a particular financial year (including regulations amending or revoking others) shall not be effective unless they come into force before 1st January in the preceding financial year.

#### Textual Amendments

- F784** Word in Sch. 12 para. 10(1) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(19)(a)** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(b)(c)**
- F785** Words in Sch. 12 para. 10(2)(a) substituted (1.4.2000) by 1997 c. 29, ss. 33(1), 34(1), **Sch. 3 para. 29(a)**; S.I. 1998/2329, **art. 3(1)(2)**
- F786** Sch. 12 para. 10(3)(a)(i) substituted (31.12.1994 subject to transitional provisions in art. 5 of the commencing S.I.) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(19)(b)** (with s. 128(8)); S.I. 1994/3150, **arts. 2(a)**
- F787** Word in Sch. 12 para. 10(3)(a)(ii) omitted (1.12.1997) by 1997 c. 29, s. 33(1), **Sch. 3 para. 29(b)(i)**; S.I. 1997/2826, **art. 2(d)**
- F788** Word in Sch. 12 para. 10(3)(a)(iii) inserted (31.10.2015) by Community Empowerment (Scotland) Act 2015 (asp 6), **ss. 140(2)(a), 142(1)**; S.S.I. 2015/344, art. 2
- F789** Word “and” and Sch. 12 paragraph 10(3)(a)(iv) inserted (1.12.1997) by 1997 c. 29, s. 33(1), **Sch. 3 para. 29(b)(ii)**; S.I. 1997/2826, **art. 2(d)**
- F790** Sch. 12 para. 10(3)(a)(iiiia) inserted (31.10.2015) by Community Empowerment (Scotland) Act 2015 (asp 6), **ss. 140(2)(b), 142(1)**; S.S.I. 2015/344, art. 2

#### Modifications etc. (not altering text)

- C200** Sch. 12 para. 10(4) excluded (31.10.2015) by Community Empowerment (Scotland) Act 2015 (asp 6), **ss. 140(4), 142(1)**; S.S.I. 2015/344, art. 2

#### Marginal Citations

- M69** 1966 c. 51.

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**M70** 1962 c. 9

- 11 (1) This paragraph applies where regulations under paragraph 10 above are in force in respect of a financial year, and has effect subject to any such regulations.
- [<sup>F791</sup>(2) Before such date in relation to each financial year as the Secretary of State may direct, each relevant authority shall calculate the amount of their non-domestic rating contribution for that year, and shall inform the Secretary of State of the amount so calculated in respect of them; and, for the purposes of this paragraph, “relevant authority” means, in relation to any financial year prior to and including the financial year 1995-96, a regional or islands council and, in relation to financial years after that year, a local authority.]
- (3) The authority shall be liable to pay to the Secretary of State an amount (the “provisional amount”) equal to that calculated and [<sup>F792</sup>notified by them] under sub-paragraph (2) above.
- (4) The authority shall pay the provisional amount during the course of the year, in such instalments and at such times as the Secretary of State may with the consent of the Treasury direct.
- (5) Within such period after the year ends as the Secretary of State may direct the authority shall—
- (a) calculate, in such manner as may be prescribed, the amount of its non-domestic rating contribution for the year;
  - (b) notify the amount so calculated to the Secretary of State; and
  - (c) arrange for the calculation and the amount to be certified under arrangements made by the Commission for Local Authority Accounts in Scotland.
- (6) The Commission shall send a copy of the certification of the calculation and the amount to the Secretary of State.
- (7) When the Secretary of State receives notification from an authority under sub-paragraph (5)(b) above he shall—
- (a) calculate the amount of the difference (if any) between that amount (the “notified amount”) and the provisional amount; and
  - (b) if there is a difference, inform the authority of the amount of the difference.
- (8) If the notified amount exceeds the provisional amount the authority shall pay an amount equal to the difference to the Secretary of State at such time as he may direct.
- (9) If the notified amount is less than the provisional amount the Secretary of State shall pay an amount equal to the difference to the authority; and the amount shall be paid at such time as he decides with the Treasury’s approval.
- (10) When the Secretary of State receives notification of the certified amount from the Commission under sub-paragraph (6) above he shall inform the authority of the amount of any difference between the certified amount and the notified amount, and sub-paragraphs (8) and (9) above shall apply in relation to differences between the certified amount and the notified amount as they apply in relation to differences between the provisional amount and the notified amount.
- (11) If the authority fail to comply with sub-paragraph (5) above the Secretary of State may suspend payments which would otherwise fall to be made to the authority under—

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- (a) paragraph 3 above;
- (b) sub-paragraph (9) or (10) above; or
- (c) regulations made under paragraph 12(5) below,

but if the authority then comply with the sub-paragraph he shall resume payments falling to be made to the authority under those provisions and make payments to them equal to those suspended.

- (12) Where the Secretary of State has suspended payments under sub-paragraph (9) above by reason of the authority's failure to make the calculation required under sub-paragraph (5)(a) above in the manner prescribed, for the purposes of sub-paragraph (10) above sub-paragraphs (8) and (9) above shall apply to differences between the provisional amount and the certified amount as they apply to differences between the provisional amount and the notified amount.

#### Textual Amendments

**F791** Sch. 12 para. 11(2) substituted (4.1.1995) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(19)(c)** (with s. 128(8)); **S.I. 1994/2850, art. 3(c)(xiii)**

**F792** Words in Sch. 12 para. 11(3) substituted (4.1.1995) by 1994 c. 39, s. 180(1), Sch. 13 para. 176(19)(d) (with s. 128(8)); **S.I. 1994/2850, art. 3(c)(xiii)**

#### Modifications etc. (not altering text)

**C201** Sch. 12 para. 11(2) modified (31.12.1996) by **S.I. 1996/3070, reg. 4.**

**C202** Sch. 12 para. 11(5)(a) explained (31.12.1996) by **S.I. 1996/3070, reg. 9**

- 12 (1) Any calculation under paragraph 11 above of the amount of an authority's non-domestic rating contribution for a year shall be made on the basis of the information before the person making the calculation at the time he makes it; but regulations under paragraph 10 above may include provision—
- (a) requiring a calculation under paragraph 11(2) above to be made on the basis of that information read subject to prescribed assumptions;
  - (b) enabling a calculation under paragraph 11(5)(a) above to be made without taking into account any information as regards which the following conditions are satisfied—
    - (i) it is not reasonably practicable for the person making the calculation to take it into account; and
    - (ii) it was received by the authority after a prescribed date (which may be before or after the end of the year in question).
- (2) Regulations under paragraph 10 above may incorporate in the rules provision for adjustments to be made in the calculation of the amount of an authority's non-domestic rating contribution under paragraph 11(2) or (5) above, being adjustments to take account of relevant changes affecting the amount of the authority's non-domestic rating contribution for an earlier year.
- (3) For the purposes of sub-paragraph (2) above, a change is a relevant change if it results from a decision, determination or other matter which (whether by reason of the time at which it was taken, made or occurred or otherwise) was not taken into account by the authority in the calculation under paragraph 11(5) above of the amount of their non-domestic rating contribution for the earlier year in question.
- (4) The power to give directions under paragraph 11 above—

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- (a) includes power to revoke or amend a direction given under the power;
  - (b) may be exercised differently for different authorities.
- (5) The Secretary of State may make regulations providing that, once the provisional amount has been arrived at under paragraph 11 above as regards an authority for a financial year and if prescribed conditions are fulfilled, the provisional amount is to be treated for the purposes of that paragraph as being an amount smaller than it would otherwise be.
- (6) Regulations under sub-paragraph (5) above may include—
- (a) provision as to the re-calculation of the provisional amount, including provision for the procedure to be adopted for re-calculation if the prescribed conditions are fulfilled;
  - (b) provision as to financial adjustments to be made as a result of any re-calculation, including provision for the making of reduced payments under paragraph 11 above or of repayments.

## SCHEDULE 13

Section 117(1).

## MINOR AND CONSEQUENTIAL AMENDMENTS

*Forged Transfers Act 1891 (c. 43)*

- 1 In section 2 of the Forged Transfers Act 1891 (definitions), for paragraph (a) there shall be substituted the following paragraphs—
- “(a) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;
  - (aa) a regional, islands or district council within the meaning of the <sup>M71</sup>Local Government (Scotland) Act 1973;
  - (ab) a combined police authority or a combined fire authority, as defined in section 144 of the <sup>M72</sup>Local Government Finance Act 1988;”.

**Marginal Citations**

M71 1973 c. 65.

M72 1988 c. 41.

*Public Health (Scotland) Act 1897 (c. 38)*F793<sub>2</sub>**Textual Amendments**

F793 Sch. 13 para. 2 repealed (S.) (1.10.2009) by [Public Health etc. \(Scotland\) Act 2008 \(asp 5\)](#), s. 128(2), [sch. 3 Pt. 1](#) (with s. 127); S.S.I. 2009/319, art. 2(a), sch. 1



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*Public Health Acts Amendment Act 1907 (c. 53)*

- 3 In section 21 of the Public Health Acts Amendment Act 1907 (power to alter names of streets), for the words from “and persons” to “community charge” there shall be substituted the words “ and persons who are liable to pay an amount in respect of council tax ”.

**Commencement Information**

**I9** Sch. 13 para. 3 wholly in force at 1.4.1993 see s. 119(2)(d) and [S.I. 1992/2454](#), [art. 3\(1\)\(a\)](#).

*Small Holdings and Allotments Act 1908 (c. 36)*

- 4 In section 23 of the Small Holdings and Allotments Act 1908 (duty of certain councils to provide allotments), in subsection (2), for the words from “persons” to “community charge” there shall be substituted the words “ persons who are liable to pay an amount in respect of council tax ”.

**Commencement Information**

**I10** Sch. 13 para. 4 wholly in force at 1.4.1993 see s. 119(2)(d) and [S.I. 1992/2454](#), [art. 3\(1\)\(a\)](#).

- 5 In section 29 of that Act (management of allotments), in subsection (1), for the words from “liable” to the end of the subsection there shall be substituted the words “ liable to pay to the district or London borough council in whose area the land is situated an amount in respect of council tax. ”

**Commencement Information**

**I11** Sch. 13 para. 5 wholly in force at 1.4.1993 see s. 119(2)(d) and [S.I. 1992/2454](#), [art. 3\(1\)\(a\)](#).

*Civil Defence Act 1939 (c. 31)*

- 6 <sup>F794</sup> .....

**Textual Amendments**

**F794** Sch. 13 para. 6 repealed (14.11.2005) by [Civil Contingencies Act 2004 \(c. 36\)](#), ss. 32, 34, [Sch. 3](#); [S.I. 2005/2040](#), [art. 3](#)

**Commencement Information**

**I12** Sch. 13 para. 6 wholly in force at 2.11.1992 see s. 119(2)(d) and [S.I. 1992/2454](#), [art. 2](#).

*Statutory Orders (Special Procedure) Act 1945 (c. 18)*

- 7 In section 11 of the Statutory Orders (Special Procedure) Act 1945 (interpretation), in subsection (1), for paragraph (a) there shall be substituted the following paragraphs—  
“(a) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;

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- (aa) a combined police authority or a combined fire authority, as defined in section 144 of the <sup>M73</sup>Local Government Finance Act 1988;”.

#### Commencement Information

**I13** Sch. 13 para. 7 wholly in force at 2.11.1992 see s. 119(2)(d) and [S.I. 1992/2454, art. 2.](#)

#### Marginal Citations

**M73** 1988 c. 41.

#### *Civil Defence Act 1948 (c. 5)*

- 8 In section 9 of the Civil Defence Act 1948 (interpretation), in subsection (1), in the definition of “local authority”, for paragraph (a) there shall be substituted the following paragraphs—
- “(a) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;
- (aa) a combined police authority or a combined fire authority, as defined in section 144 of the Local Government Finance Act 1988;”.

#### Commencement Information

**I14** Sch. 13 para. 8 wholly in force at 2.11.1992 see s. 119(2)(d) and [S.I. 1992/2454, art. 2.](#)

#### *Valuation and Rating (Scotland) Act 1956 (c. 60)*

- 9 After section 20 of the 1956 Act there shall be inserted—
- “20A Contributions by police authorities.**
- (1) The police authority of any police area may incur expenses in the making of contributions in aid of council tax in respect of dwellings, whether in the police area or elsewhere, which are occupied for the purposes of the police force for that area, being dwellings in respect of which no council tax is paid.
- (2) A contribution under this section shall be treated as money paid as council tax.”
- 10 For section 22 of that Act there shall be substituted the following section—
- “22 Exemption of churches, etc. from rates.**
- (1) No non-domestic rate shall be levied on any premises to the extent that they consist of—
- (a) a building occupied by a religious body and used for the purpose of religious worship;
- (b) a church hall, chapel hall or similar premises used in connection with a building such as is referred to in paragraph (a) above for the purposes of the religious body which occupies that building; or
- (c) any premises occupied by a religious body and used by it—

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- (i) for carrying out administrative or other activities relating to the organisation of the conduct of religious worship in a building such as is referred to in paragraph (a) above; or
  - (ii) as an office or for office purposes, or for purposes ancillary to its use as an office or for office purposes.
- (2) Where any such premises as are mentioned in subsection (1) above form part of other lands and heritages and are not entered separately in the valuation roll, the net annual value of those lands and heritages shall be apportioned between the said premises and the remainder of the lands and heritages, and the net annual values of such premises and of the remainder shall be shown separately in the valuation roll.
- (3) The provisions of the Valuation Acts (including, without prejudice to the foregoing generality, the provisions with respect to persons whose property is valued and with respect to appeals and complaints) shall apply with regard to any matter required by subsection (2) above to be shown in the valuation roll.
- (4) In subsection (1)(c) above—  
“office purposes” includes administration, clerical work and handling money; and  
“clerical work” includes writing, book-keeping, sorting papers or information, filing, typing, duplicating, calculating (by whatever means), drawing and the editorial preparation of matter for publication.”

**Commencement Information**

**I15** Sch. 13 para. 10 wholly in force at 1.4.1992 see s. 119(2)(d) and [S.I. 1992/818, art. 2\(a\)](#).

*Local Government (Financial Provisions etc.) (Scotland) Act 1962 (c. 9)*

- 11 In subsection (9) of section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 (exemption from relief under that section of premises exempt under section 22 of the Valuation and Rating (Scotland) Act 1956), the words “paragraph (a) or (b) or (c) of” shall be omitted.

**Commencement Information**

**I16** Sch. 13 para. 11 wholly in force at 1.4.1992 see s. 119(2)(d) and [S.I. 1992/818, art. 2\(a\)](#).

*Stock Transfer Act 1963 (c. 18)*

- 12 In section 4 of the Stock Transfer Act 1963 (interpretation), in subsection (1), in the definition of “local authority”, for paragraph (a) there shall be substituted the following paragraphs—  
“(a) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;  
(aa) a combined police authority or a combined fire authority, as defined in section 144 of the <sup>M74</sup>Local Government Finance Act 1988;”.

*Status: This version of this Act contains provisions that are prospective.*

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#### Commencement Information

**I17** Sch. 13 para. 12 wholly in force at 2.11.1992 see s. 119(2)(d) and [S.I. 1992/2454, art. 2.](#)

#### Marginal Citations

**M74** 1988 c. 41.

### *Industrial and Provident Societies Act 1965 (c. 12)*

**F795** 13 .....

#### Textual Amendments

**F795** Sch. 13 para. 13 repealed (1.8.2014) by [Co-operative and Community Benefit Societies Act 2014 \(c. 14\)](#), s. 154, [Sch. 7](#) (with [Sch. 5](#))

### *Public Works Loans Act 1965 (c. 63)*

- 14 In section 2 of the Public Works Loans Act 1965 (new form of local loan and automatic charge for securing it), in subsection (1)(a), for sub-paragraph (i) there shall be substituted the following sub-paragraphs—
- “(i) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;
- (ia) a combined police authority or a combined fire authority, as defined in section 144 of the Local Government Finance Act 1988;”.

#### Commencement Information

**I18** Sch. 13 para. 14 wholly in force at 2.11.1992 see s. 119(2)(d) and [S.I. 1992/2454, art. 2.](#)

### *General Rate Act 1967 (c. 9)*

- 15 In section 70 of the General Rate Act 1967 (provision for objections to proposals), in subsection (5), for the words “valuation and community charge tribunal” there shall be substituted the words “ valuation tribunal ”.
- 16 In section 72 of that Act (agreed alterations after proposals), in subsection (1), for the words “valuation and community charge tribunal” there shall be substituted the words “ valuation tribunal ”.
- 17 In section 73 of that Act (opposed proposals), in subsections (1) and (2)(b), for the words “valuation and community charge tribunal” there shall be substituted the words “ valuation tribunal ”.
- 18 In section 74 of that Act (proposals objected to by valuation officer), in subsections (2) and (3), for the words “valuation and community charge tribunal”, in each place where they occur, there shall be substituted the words “ valuation tribunal ”.

*Status:* This version of this Act contains provisions that are prospective.

*Changes to legislation:* Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- 19 In section 75 of that Act (two or more proposals in respect of the same hereditament), in paragraph (b), for the words “valuation and community charge tribunal” there shall be substituted the words “ valuation tribunal ”.
- 20 In section 76 of that Act (appeals against objections to proposals), in subsections (1), (2), (2B), (3) and (4), for the words “valuation and community charge tribunal” there shall be substituted the words “ valuation tribunal ”.
- 21 In section 77 of that Act (appeal to Lands Tribunal), for the words “valuation and community charge tribunal” there shall be substituted the words “ valuation tribunal ”.
- 22 In section 78 of that Act (arbitration with respect to proposals), in subsection (1), for the words “before a valuation and community charge tribunal” there shall be substituted the words “ before a valuation tribunal ”.
- 23 In section 83 of that Act (use of returns as evidence), in subsections (8) and (9), for the words “a valuation and community charge tribunal” there shall be substituted the words “ a valuation tribunal ”.
- 24 In section 93 of that Act (membership of local authority etc. not to be a disqualification in certain cases), in subsection (1), for the words “a valuation and community charge tribunal” there shall be substituted the words “ a valuation tribunal ”.
- 25 In section 108 of that Act (inspection of documents), in subsection (1)(c), for the words “valuation and community charge tribunal” there shall be substituted the words “ valuation tribunal ”.

*National Loans Act 1968 (c. 13)*

- 26 In Schedule 4 to the National Loans Act 1968 (local loans), in paragraph 1(a), for sub-paragraph (i) there shall be substituted the following sub-paragraphs—
- “(i) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;
  - (ia) a combined police authority or a combined fire authority, as defined in section 144 of the <sup>M75</sup>Local Government Finance Act 1988;”.

**Commencement Information**

**I19** Sch. 13 para. 26 wholly in force at 2.11.1992 see s. 119(2)(d) and. S.I 1992/2454, art. 2.

**Marginal Citations**

**M75** 1988 c. 41.

*International Organisations Act 1968 (c. 48)*

- 27 In section 2 of the International Organisations Act 1968 (specialised agencies of United Nations), in subsection (2)(aa), for the words from “subject to” to “collective community charge” there shall be substituted the words “ liable to pay anything in respect of council tax ”.
- 28 In Part II of Schedule 1 to that Act (privileges and immunities of representatives, members of subordinate bodies, high officers, experts and persons on missions), in

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paragraph 9B, for the words from “subject to” to “collective community charge” there shall be substituted the words “liable to pay anything in respect of council tax”

*Development of Tourism Act 1969 (c. 51)*

F796 29 .....

**Textual Amendments**

**F796** Sch. 13 para. 29 repealed (19.11.1998) by [1998 c. 43, s. 1\(1\)](#), [Sch 1 Pt. IV](#) Group 3

*Pensions (Increase) Act 1971 (c. 56)*

- 30 In Schedule 3 to the Pensions (Increase) Act 1971 (administrative, incidental and consequential provisions) in paragraph 6(1)(a), for sub-paragraph (i) there shall be substituted the following sub-paragraphs—
- “(i) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;
  - (ia) a combined police authority or a combined fire authority, as defined in section 144 of the Local Government Finance Act 1988;”.

**Commencement Information**

**I20** Sch. 13 para. 30 wholly in force at 2.11.1992 see s. 119(2)(d) and [S.I. 1992/2454, art. 2](#).

*Tribunals and Inquiries Act 1971 (c. 62)*

F797 31 .....

**Textual Amendments**

**F797** Sch. 13 para. 31 repealed (1.10.1992) by [Tribunals and Inquiries Act 1992 \(c. 53\)](#), ss. 18(2), 19(2), [Sch. 4 Pt.I](#).

*Local Government Act 1972 (c. 70)*

- 32 In section 97 of the Local Government Act 1972 (removal or exclusion of disability etc.), in subsection (4), for the words from “under the Local Government Finance Act 1988” to “community charge” there shall be substituted the words “to pay an amount in respect of any community charge or in respect of council tax”.

**Commencement Information**

**I21** Sch. 13 para. 32 wholly in force at 1.2.1993 see s. 119(2)(d) and [S.I. 1992/2454, art. 3\(1\)\(a\)](#) (as amended by [S.I. 1993/194, art. 3\(1\)](#)) and [S.I. 1993/194, art. 3\(2\)](#)

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PROSPECTIVE

33 In section 150 of that Act (expenses of parish and community councils), in the proviso to subsection (1), for the words from “section 33(4)(d)” to “charging authority” there shall be substituted the words “ section 35(2)(d) of the Local Government Finance Act 1992 (special expenses of a billing authority) ”.

34 (1) In subsection (1)(b) of section 168 of that Act (local financial returns)—  
(a) for the words “charging authority” there shall be substituted the words “ billing authority ”; and  
(b) in sub-paragraph (i), for the words from “personal community charge” to “collective community charge” there shall be substituted the words “ council tax ”.

(2) In subsection (5) of that section, for paragraph (a) there shall be substituted the following paragraphs—  
“(a) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;  
(aa) a combined police authority or a combined fire authority, as defined in section 144 of the <sup>M76</sup>Local Government Finance Act 1988;”.

**Commencement Information**

I22 Sch. 13 para. 34 wholly in force at 1.4.1993 see s. 119(2)(d) and [S.I. 1992/2454](#), [art. 3\(1\)\(a\)](#).

**Marginal Citations**

M76 1988 c. 41.

*Local Government (Scotland) Act 1973 (c. 65)*

[<sup>F798</sup>35 In section 41(4) of the Local Government (Scotland) Act 1973 (exclusion from voting disability), after “1987” there shall be inserted the words “ or any council tax or council water charge imposed under the Local Government Finance Act 1992 ”.]

**Textual Amendments**

F798 Sch. 13 para. 35 repealed (S.) (1.5.2003) by [2000 asp 7](#), s. 36, 37(2), [Sch. 4](#) (with s. 31); [S.S.I. 2003/74](#), [art. 2\(2\)](#)

36 In section 56 of that Act (arrangements for discharge of functions by local authorities), for subsection (6) there shall be substituted the following subsection—  
“(6) A local authority’s functions with respect to—  
(a) determining a rate;  
(b) setting an amount of council tax in accordance with section 93(1) of the Local Government Finance Act 1992, or setting a reduced amount of council tax under section 94 of that Act or paragraph 3 of Schedule 7 to that Act;

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- (c) setting an amount of council water charge in accordance with paragraph 9 of Schedule 11 to the Local Government Finance Act 1992; or
- (d) borrowing money,
- shall be discharged only by the authority.”

#### Commencement Information

**I23** Sch. 13 para. 36 wholly in force at 1.10.1992 see s. 119(2)(d) and [S.I. 1992/2183](#), [art. 2\(c\)](#) (with [art. 3](#)).

[<sup>F799</sup>37(1) In subsection (1) of section 109 of that Act (rating authorities), for paragraphs (a) and (b) there shall be substituted the following paragraph—

“(a) in the case of the non-domestic rate prescribed under section 7B of the <sup>M77</sup>Local Government (Scotland) Act 1975, the regional council and the islands council.”

(2) In subsection (2) of that section, for the words from “falls” onwards there shall be substituted the words “ falls, such information as may reasonably be required for the preparation of demand notes for the purposes of levying the non-domestic rate ”.]

#### Textual Amendments

**F799** Sch. 13 para. 37 repealed (S.) (1.4.1996) by [1994 c. 39](#), s. 180(2), [Sch. 14](#) (with s. 128(8)); [S.I. 1996/323](#), [art. 4\(1\)\(b\)\(d\)](#), [Sch. 2](#)

#### Commencement Information

**I24** Sch. 13 para. 37 partly in force; para. 37 not in force at Royal Assent see s. 119(2); para. 37(2) in force at 1.4.1993 by [S.I. 1993/575](#), [art. 2](#); para. 37(1) in force at 1.4.1995 by [S.I. 1994/3152](#), [art. 3](#) (with [art. 4](#).)

#### Marginal Citations

**M77** [1975 c. 30](#).

38 Sections 110 and 110A of that Act (which make provision as to the distribution of non-domestic rate income) shall cease to have effect.

#### Commencement Information

**I25** Sch. 13 para. 38 wholly in force; para. 38 not in force at Royal Assent see s. 119(2); para. 38 in force for certain purposes at 1.10.1992 by [S.I. 1992/2183](#), [art. 2\(c\)](#) (with [art. 3](#)); para. 38 in force at 1.4.1993 so far as not then in force by [S.I. 1993/575](#), [art. 2](#)

39 In section 111 of that Act (power to make regulations as to certain matters connected with non-domestic rates), subsection (1)(a), (b) and (d) shall cease to have effect.

#### Commencement Information

**I26** Sch. 13 para. 39 wholly in force; para. 39 not in force at Royal Assent see s. 119(2); para. 39 in force at 1.4.1996 by [S.I. 1996/918](#), [art. 2\(a\)](#)



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- 40 In subsection (1) of section 118 of that Act (local financial returns), the words “district council in respect of the non-domestic district rate and to any” shall cease to have effect.

*Local Government (Scotland) Act 1975 (c. 30)*

- 41 In section 2 of the Local Government (Scotland) Act 1975 (alterations to valuation roll which is in force), in subsection (1)(e) for the words “section 10(2) of the Local Government (Financial Provisions) (Scotland) Act 1963 or” there shall be substituted the word “under”.

**Commencement Information**

**I27** Sch. 13 para. 41 wholly force at 1.4.1992 see s. 119(2)(d) and [S.I. 1992/818](#), [art. 2\(a\)](#).

- 42 In section 6 of that Act (valuation by formula of certain lands and heritages), at the end of subsection (1) there shall be inserted “ and, for the purposes of this subsection, “class or description” of lands and heritages includes lands and heritages, or classes of lands and heritages, falling within such geographical area as may be prescribed. ”

- 43 In section 37 of that Act (general interpretation)—

- (a) after the definition of “the Assessor” there shall be inserted the following definition—

““apportionment note” shall be construed in accordance with the provisions of paragraph 1 of Schedule 5 to the Local Government Finance Act 1992;”;

- (b) after the definition of “material change of circumstances” there shall be inserted the following definitions—

““non-domestic rate” shall be construed in accordance with the provisions of section 7A of this Act;

“part residential subjects” shall be construed in accordance with the provisions of section 99(1) of the Local Government Finance Act 1992;”;

- (c) in the definition of “prescribed”, after the words “Secretary of State” there shall be inserted the words “, and cognate expressions shall be construed accordingly ”.

**Commencement Information**

**I28** Sch. 13 para. 43 wholly in force at 1.10.1992 see s. 119(2)(d) and [S.I. 1992/2183](#), [art. 2\(c\)](#) (with [art. 3](#)).

- 44 In Schedule 3 to that Act (which relates to borrowing and lending by local authorities)—

- (a) [F800: in paragraph 6(2)(a), for the words “the community charges and the community water charges” there shall be substituted the words “the council tax and the council water charge ”;]

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- (b) [<sup>F800</sup>in paragraph 20(2), for the words “the community charges and the community water charges” there shall be substituted the words “the council tax and the council water charge”];
- (c) in paragraph 22(2), after the words “incurred by the authority for the purposes of” there shall be inserted—
- “(a) their functions under any enactment (within the meaning of section 109(1) of the <sup>M78</sup>Water (Scotland) Act 1980) in relation to water supply in their area; or
- (b) under the <sup>M79</sup>Sewerage (Scotland) Act 1968; or
- (c)”;
- and
- (d) [<sup>F800</sup>in paragraph 31, after the definition of “borrowing account” there shall be inserted the following definitions—
- ““council tax” shall be construed in accordance with the provisions of section 70(1) of the Local Government Finance Act 1992;
- “council water charge” shall be construed in accordance with the provisions of paragraph 6 to Schedule 11 to the Local Government Finance Act 1992;”]; and the definitions of “community charges” and “community water charges” shall cease to have effect.]

#### Textual Amendments

**F800** Sch. 13 para. 44(a)(b)(d) repealed (S.) (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\)](#), s. 184(2), [Sch. 14](#); S.S.I. 2016/31, art. 2(c)

#### Commencement Information

**I29** Sch. 13 para. 44 wholly in force; para. 44(c) in force at Royal Assent see s. 119(2)(d); para. 44(a)(b)(d) in force at 1.4.1993 by [S.I. 1993/575](#), [art. 2](#)

#### Marginal Citations

**M78** 1980 c. 45.

**M79** 1968 c. 47.

#### *Local Government (Miscellaneous Provisions) Act 1976 (c.57)*

- 45 The power conferred by section 16 of the Local Government (Miscellaneous Provisions) Act 1976 (power of local authorities to obtain particulars of persons interested in land) shall not be exercisable with a view to performing any functions under Part I of this Act.

#### *Rating (Disabled Persons) Act 1978 (c. 40)*

- 46 In section 2 of the Rating (Disabled Persons) Act 1978 (rebates for institutions for the disabled), in subsections (5B) and (5C), for the words “valuation and community charge tribunal”, in each place where they occur, there shall be substituted the words “valuation tribunal”.
- 47 In Schedule 1 to that Act (amount of rebate under section 1 of that Act), in paragraph 11, in sub-paragraphs (2) and (3), for the words “valuation and community charge

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tribunal", in each place where they occur, there shall be substituted the words “valuation tribunal”.

*Justices of the Peace Act 1979 (c. 55)*

F801 48 .....

**Textual Amendments**

F801 Sch. 13 para. 48 repealed (19.6.1997) by 1997 c. 25, ss. 73(3), 74, Sch. 6 Pt. I (with Sch. 4 para. 27)

*Local Government, Planning and Land Act 1980 (c. 65)*

49 In section 2(7)(aa) of the Local Government, Planning and Land Act 1980 (manner in which local authorities are required to publish information), for sub-paragraph (ii) there shall be substituted the following sub-paragraph—  
“(ii) a notice given by virtue of regulations made under paragraph 2 of Schedule 2 to the Local Government Finance Act 1992”.

**Commencement Information**

I30 Sch. 13 para. 49 wholly in force at 1.10.1992 see s. 119(2)(d) and S.I. 1992/2183, art. 2(c) (with art. 3).

*Highways Act 1980 (c. 66)*

50 In Part I of Schedule 6 to the Highways Act 1980 (procedure for making and confirming certain orders relating to footpaths and bridleways), in paragraph 3(3) (a), for sub-paragraph (i) there shall be substituted the following sub-paragraphs—  
“(i) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;  
(ia) a combined police authority or a combined fire authority, as defined in section 144 of the <sup>M80</sup>Local Government Finance Act 1988;”.

**Commencement Information**

I31 Sch. 13 para. 50 wholly in force at 2.11.1992 see s. 119(2)(d) and S.I. 1992/2454, art. 2.

**Marginal Citations**

M80 1988 c. 41.

*New Towns Act 1981 (c. 64)*

51 In section 80 of the New Towns Act 1981 (general interpretation provisions), in subsection (1), in the definition of “local authority”, for paragraph (a) there shall be substituted the following paragraphs—  
“(a) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;

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- (aa) a combined police authority or a combined fire authority, as defined in section 144 of the <sup>M81</sup>Local Government Finance Act 1988;”

**Commencement Information**

**I32** Sch. 13 para. 51 wholly in force at 2.11.1992 see s. 119(2)(d) and [S.I. 1992/2454, art. 2.](#)

**Marginal Citations**

**M81** 1988 c. 41.

*Acquisition of Land Act 1981 (c. 67)*

- 52 In section 7 of the Acquisition of Land Act 1981 (interpretation), in subsection (1), in the definition of “local authority”, for paragraph (a) there shall be substituted the following paragraphs—
- “(a) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;
- (aa) a combined police authority or a combined fire authority, as defined in section 144 of the <sup>M82</sup>Local Government Finance Act 1988;”

**Commencement Information**

**I33** Sch. 13 para. 52 wholly in force at 2.11.1992 see s. 119(2)(d) and [S.I. 1992/2454, art. 2.](#)

**Marginal Citations**

**M82** 1988 c. 41.

*Debtors (Scotland) Act 1987 (c. 18)*

- 53 (1) In subsection (5) of section 1 of the Debtors (Scotland) Act 1987 (which relates to time to pay directions), for paragraphs (e) and (ee) there shall be substituted the following paragraph—
- “(e) in an action by or on behalf of—
- (i) a rating authority for payment of rates;
- (ii) a regional or islands council for the payment of any community charge, community water charge, council tax or council water charge; or
- (iii) a regional or islands council for payment of any amount payable as a civil penalty within the meaning of subsection (9) below.”
- (2) At the end of that section there shall be inserted the following subsection—
- “(9) In paragraph (e) of subsection (5) above—
- “community charge” and “community water charge” have the meanings assigned to them in section 26 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 and the reference in that paragraph to payments of these charges includes reference to any amount payable under section 18(3) of that Act (payment of charges in respect of backdated period);

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“council tax” and “council water charge” have the meanings assigned to them by section 99(1) of the Local Government Finance Act 1992; and

“civil penalty” means a penalty under section 17(10) or (11) of that Act of 1987 or under paragraph 2 of Schedule 3 to that Act of 1992.”

54 (1) In subsection (4) of section 5 of that Act (which relates to time to pay orders), for paragraphs (e) and (ee) there shall be substituted the following paragraph—

“(e) in relation to a debt including any sum due to—

- (i) a rating authority for payment of rates;
- (ii) a regional or islands council for the payment of any community charge, community water charge, council tax or council water charge; or
- (iii) a regional or islands council for payment of any amount payable as a civil penalty within the meaning of subsection (9) below.”

(2) At the end of that section there shall be inserted the following subsection—

“(9) In paragraph (e) of subsection (4) above—

“community charge” and “community water charge” have the meanings assigned to them in section 26 of the <sup>M83</sup>Abolition of Domestic Rates Etc. (Scotland) Act 1987 and the reference in that paragraph to payments of these charges includes reference to any amount payable under section 18(3) of that Act (payment of charges in respect of backdated period);

“council tax” and “council water charge” have the meanings assigned to them by section 99(1) of the Local Government Finance Act 1992; and

“civil penalty” means a penalty under section 17(10) or (11) of that Act of 1987 or under paragraph 2 of Schedule 3 to that Act of 1992.”

**Marginal Citations**

M83 1987 c. 47.

55 In section 106 of that Act (interpretation)—

- (a) the definition of “levying authority” shall cease to have effect; and
- (b) in the definition of “summary warrant”, for the word “or” there shall be substituted the words “, paragraph 2 of Schedule 8 to the Local Government Finance Act 1992 or”.

56 In paragraph 35 of Schedule 5 to that Act, in the definition of “creditor” there shall be inserted at the end—

“(e) for the purposes of paragraph 2 of Schedule 8 to the Local Government Finance Act 1992, the levying authority.”

*Income and Corporation Taxes Act 1988 (c. 1)*

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#### **Textual Amendments**

**F802** Sch. 13 para. 57 repealed (1.4.2010) (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

#### **Commencement Information**

**I34** Sch. 13 para. 57 wholly in force at 1.4.1993 see s. 119(2)(d) and [S.I. 1992/2454](#), [art. 3\(1\)\(a\)](#).

### *Education Reform Act 1988 (c. 40)*

**F803** 58

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#### **Textual Amendments**

**F803** Sch. 13 para. 58 repealed (1.4.1994) by [1993 c. 35](#), ss. 303(4), 307(1)(3), [Sch. 19 para. 172](#), [Sch. 21 Pt. I](#); [S.I. 1994/507](#), [arts. 3, 4](#), [Sch. 2](#) and Appendix, Sch. 3

### *Local Government Finance Act 1988 (c. 41)*

- 59 In section 41 of the 1988 Act (local rating lists), in subsection (1), for the words “charging authority” there shall be substituted the words “ billing authority ”.
- 60 In section 43 of that Act (occupied hereditaments: liability), in subsection (7), for the words “charging authority” there shall be substituted the words “ billing authority ”.
- 61 In section 44 of that Act (occupied hereditaments: supplementary), in subsection (5), for the words “charging authority” there shall be substituted the words “ billing authority ”.
- 62 (1) In subsection (1) of section 44A of that Act (partly occupied hereditaments), for the words “charging authority’s” there shall be substituted the words “ billing authority’s ”.
- (2) In subsections (6)(a) and (8)(a) of that section, for the words “charging authority” there shall be substituted the words “ billing authority ”.
- 63 In section 45 of that Act (unoccupied hereditaments: liability), in subsection (7), for the words “charging authority” there shall be substituted the words “ billing authority ”.
- 64 In section 46 of that Act (unoccupied hereditaments: supplementary), in subsection (4), for the words “charging authority” there shall be substituted the words “ billing authority ”.
- 65 (1) In subsections (1)(a) and (3) of section 47 of that Act (discretionary relief in respect of local non-domestic rates), for the words “charging authority” there shall be substituted the words “ billing authority ”.
- (2) In subsection (9) of that section, for the words from “a charging authority” to the end there shall be substituted the following paragraphs—
- “(a) a billing authority; or
- (b) a precepting authority, other than the Receiver for the Metropolitan Police District or charter trustees.”

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- 66 (1) In subsection (1) of section 49 of that Act (reduction or remission of liability in respect of local non-domestic rates), for the words “charging authority” there shall be substituted the words “billing authority”.
- (2) In subsection (2)(b) of that section, for the words “subject to its community charges” there shall be substituted the words “liable to pay council tax set by it”.
- 67 (1) In subsection (1)(a) of section 55 of that Act (alteration of lists), for the words “charging authority” there shall be substituted the words “billing authority”.
- (2) In subsection (5) of that section, for the words “valuation and community charge tribunal” there shall be substituted the words “valuation tribunal”.
- (3) In subsection (7A)(a) of that section, for the words “charging authority” there shall be substituted the words “billing authority”.
- 68 In section 58 of that Act (special provision for 1995 onwards), in subsection (9), for the words “charging authorities” there shall be substituted the words “billing authorities”.
- 69 In section 61 of that Act (valuation officers), in subsection (1)(a), for the words “charging authority” there shall be substituted the words “billing authority”.
- 70 (1) In subsection (2D) of section 66 of that Act (domestic property), the words from “other than” to the end shall cease to have effect.
- (2) In subsections (3)(b) and (4) of that section, the words “(construing sole or main residence in accordance with section 2 above)” shall cease to have effect.
- 71 In section 67 of that Act (interpretation), in subsection (2), for the words “charging authorities” there shall be substituted the words “billing authorities”.
- 72 (1) In subsection (4) of section 74 of that Act (levies), for paragraphs (a) and (b) there shall be substituted the following paragraphs—
- “(a) that a billing authority making calculations in accordance with section 32 of the Local Government Finance Act 1992 (originally or by way of substitute) may anticipate a levy;
- (b) that a county council making calculations in accordance with section 43 of that Act (originally or by way of substitute) may anticipate a levy;”.
- (2) For subsection (5) of that section there shall be substituted the following subsection—
- “(5) The regulations may include—
- (a) provision equivalent to anything in Chapter III or IV of Part I of the Local Government Finance Act 1992 or regulations made under either Chapter (subject to such modifications as the Secretary of State thinks fit);
- (b) provision amending or adapting any provision of that Act in consequence of any provision included under subsection (4) above.”
- 73 (1) In subsection (2) of section 75 of that Act (special levies)—
- (a) in paragraph (a), for the words “charging authority” there shall be substituted the words “billing authority”; and
- (b) in paragraph (b), for the words “charging authorities” there shall be substituted the words “billing authorities”.

*Status: This version of this Act contains provisions that are prospective.*

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- (2) In subsections (4)(c) and (5) of that section, for the words “charging authority” there shall be substituted the words “billing authority”.
- (3) In subsection (6) of that section, for paragraph (a) there shall be substituted the following paragraph—
- “(a) that a billing authority making calculations in accordance with section 32 of the Local Government Finance Act 1992 (originally or by way of substitute) may anticipate a special levy;”.
- (4) For subsection (7) of that section there shall be substituted the following subsection—
- “(7) The regulations may include—
- (a) provision equivalent to anything in Chapter III or IV of Part I of the Local Government Finance Act 1992 or regulations made under either Chapter (subject to such modifications as the appropriate Minister thinks fit);
- (b) provision amending or adapting any provision of that Act in consequence of any provision included under subsection (6) above.”

- 74 In section 118 of that Act (rates: power to abolish or modify), in subsection (1) (c), for the words “charging authority” there shall be substituted the words “billing authority”.
- <sup>F804</sup>[75 In section 128(1C) of that Act (levying of rates after 1 April 1990), for the words “Abolition of Domestic Rates Etc. (Scotland) Act 1987” there shall be substituted the words “Local Government Finance Act 1992”.]

#### Textual Amendments

**F804** Sch. 13 para. 75 repealed (S.) (1.4.1995) by 1994 c. 39, s. 180(2), 184(2), **Sch. 14** (with s. 128(8)); S.I. 1994/3150, art. 4(d), **Sch. 2**

#### Commencement Information

**I35** Sch. 13 para. 75 wholly in force at 1.10.1992 see s. 119(2)(d) and S.I. 1992/2183, **art. 2(c)** (with art. 3).

- 76 (1) In subsection (2) of section 138 of that Act (judicial review), paragraphs (a) to (d) and (g) shall cease to have effect.
- (2) For subsection (3) of that section there shall be substituted the following subsection—
- “(3) If on an application for judicial review the court decides to grant relief in respect of any of the matters mentioned in subsection (2)(e) or (f) or (h) to (j) above, it shall quash the levy, special levy, specification or setting (as the case may be).”
- 77 (1) In subsection (5)(a) of section 139A of that Act (information), for the words “charging authority” there shall be substituted the words “billing authority”.
- (2) For subsection (6) of that section there shall be substituted the following subsection—



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“(6) A proper officer (within the meaning of the <sup>M84</sup>Local Government Act 1972) of a relevant authority is a relevant officer.”

(3) After subsection (7) of that section there shall be inserted the following subsection—

“(7A) A community charges registration officer shall supply to a billing authority such information as fulfils the following conditions—

- (a) it is in his possession or control;
- (b) the authority requests him to supply it; and
- (c) it is requested by the authority for the purpose of complying with subsection (2) above;

and the reference in this subsection to a community charges registration officer shall be construed in accordance with section 26 above.”

(4) Subsection (8) of that section shall cease to have effect.

#### Marginal Citations

**M84** 1972 c. 70.

78 (1) In subsection (1) of section 140 of that Act (separate administration for England and Wales), for the words from “Parts III” to “Schedule 12A below” there shall be substituted the words “Parts III and V”.

(2) [<sup>F805</sup>In subsection (2) of that section, for paragraphs (d) to (g) there shall be substituted the following paragraphs—

- “(d) separate local government finance reports shall be made, and
- (e) separate amending reports under section 84A above or paragraph 13 of Schedule 8 below shall be made.”]

(3) In subsection (3) of that section, for the words from “Parts III” to “Schedule 12A below” there shall be substituted the words “Parts III and V”.

#### Textual Amendments

**F805** Sch. 13 para. 78(2) omitted (E.W.) (with effect in accordance with s. 5(3) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 30](#)

79 (1) For subsections (6) to (8) of section 141 of that Act (payments to and from authorities) there shall be substituted the following subsections—

“(6) Each of the following is a receiving authority—

- (a) a billing authority, and
- (b) a major precepting authority.

(7) The first relevant provisions are sections 83, 84C and 86 above, paragraph 5(10) and (14) of Schedule 8 below, regulations made under paragraph 5(15) or 6(5) of that Schedule, paragraphs 12 and 15 of that Schedule and section 4 of the <sup>M85</sup>Community Charges (General Reduction) Act 1991.

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(8) The second relevant provisions are sections 83 and 84C above, paragraph 5 of Schedule 8 below, regulations made under sub-paragraph (15) of that paragraph and paragraphs 12 and 15 of that Schedule.”

(2) Subsection (9) of that section shall cease to have effect.

#### Marginal Citations

**M85** 1991 c. 9.

80 (1) <sup>F806</sup> .....

(2) In subsection (6) of [<sup>F807</sup>section 143 of that Act (orders and regulations)] , the words “section 101(1) or (2) above or” shall cease to have effect.

(3) Subsections (7) and (9B) of that section shall cease to have effect.

#### Textual Amendments

**F806** Sch. 13 para. 80(1) repealed (18.9.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 127(1)(2), [Sch. 7 para. 55\(a\)](#), [Sch. 8 Pt. 1](#)

**F807** Words in Sch. 13 para. 80(2) substituted (18.9.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 127(1), [Sch. 7 para. 55\(b\)](#)

81 (1) For subsection (2) of section 144 of that Act (interpretation: authorities) there shall be substituted the following subsection—

“(2) “Billing authority”, “precepting authority”, “major precepting authority” and “local precepting authority” have the same meaning as in Part I of the Local Government Finance Act 1992.”

(2) In subsection (6) of that section, for the words “charging authority” there shall be substituted the words “ billing authority ”.

82 In section 146 of that Act (interpretation: other provisions), subsection (1) shall cease to have effect.

83 (1) In paragraph 1 of Schedule 4A to that Act (non-domestic rating: completion days for new buildings), in sub-paragraphs (1) to (3) for the words “charging authority” there shall be substituted the words “ billing authority ”.

(2) In paragraph 4(1) of that Schedule, for the words “valuation and community charge tribunal” there shall be substituted the words “ valuation tribunal ”.

(3) In paragraph 6(3) of that Schedule, for paragraphs (a) and (b) there shall be substituted the following paragraph—

“(a) provision requiring payments or repayments to be made, with or without interest; and”.

(4) In paragraph 7 of that Schedule, in sub-paragraphs (1) to (3), for the words “charging authority” there shall be substituted the words “ billing authority ”.

(5) In paragraph 10(2) of that Schedule, in the paragraph beginning “references to the valuation officer”, for the words “charging authority” there shall be substituted the words “ billing authority ”.

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- 84 (1) In Schedule 7 to that Act (non-domestic rating multipliers), in paragraph 5(13), for the words “revenue support grant report” there shall be substituted the words “ local government finance report ”.
- (2) In paragraph 6 of that Schedule—
- (a) <sup>F808</sup> .....
- (b) in sub-paragraph (4)(a), for the words “revenue support grant report” there shall be substituted the words “ local government finance report ”.

#### Textual Amendments

**F808** Sch. 13 para. 84(2)(a) repealed (25.11.2004) by [Local Government Act 2003 \(c. 26\), s. 127\(2\), Sch. 8 Pt. 1](#); [S.I. 2004/3132, art. 2](#) (subject to art. 4)

- 85 In Schedule 7A to that Act (non-domestic rating: 1990-95), in paragraph 5(9), for the words “charging authorities” there shall be substituted the words “ billing authorities ”.
- 86 (1) In sub-paragraph (1)(c) of paragraph 2 of Schedule 8 to that Act (non-domestic rating: pooling), after the words “paragraph 5 below” there shall be added the words “ or regulations made under sub-paragraph (15) of that paragraph ”.
- (2) In sub-paragraph (2) of that paragraph—
- (a) in paragraph (a), for the words from “under paragraph 5(10) below” to “paragraph 6(5) below” there shall be substituted the words “ under paragraph 5(10) or (14) below or under regulations made under paragraph 5(15) or 6(5) below ”; and
- (b) in paragraph (b), for the words “paragraph 9, 12, or 13 below (as the case may be)” there shall be substituted the words “ paragraph 12 or 15 below ”.
- (3) In paragraph 6 of that Schedule, in sub-paragraph (7)(c), for the words “paragraphs 9, 12 and 13 below” there shall be substituted the words “ paragraphs 12 and 15 below ”.
- 87 (1) In paragraph 2(1)(c) of Schedule 9 to that Act (non-domestic rating: administration), for the words “charging authority” there shall be substituted the words “ billing authority ”.
- (2) In paragraph 3 of that Schedule—
- (a) in sub-paragraph (1), for the words “charging authority” there shall be substituted the words “ billing authority ”; and
- (b) in sub-paragraph (3), for the words “included under Parts II and VIII of Schedule 4 above” there shall be substituted the words “ provision included in regulations made under paragraph 1(1) of Schedule 4 to the Local Government Finance Act 1992 ”.
- (3) In paragraphs 4(1)(b) and 4A(1) of that Schedule, for the words “charging authority” there shall be substituted the words “ billing authority ”.
- (4) In paragraph 6 of that Schedule, in sub-paragraphs (1) and (1A), for the words “charging authority” there shall be substituted the words “ billing authority ”.
- (5) After paragraph 6 of that Schedule there shall be inserted the following paragraph—
- “6A (1) Where regulations under this Schedule impose a duty on a billing authority to supply information to any person, they may also require—

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- (a) the Secretary of State;
  - (b) any appropriate precepting authority; or
  - (c) any appropriate levying body,
- to supply the billing authority with prescribed information if the Secretary of State considers it to be information the billing authority needs in order to fulfil its duty.
- (2) Where regulations under this Schedule contain provision about the contents or form of a notice to be served by a billing authority, they may also require the Secretary of State or any appropriate precepting authority to supply the billing authority with prescribed information if the Secretary of State considers it to be information the billing authority needs to ensure that the provision is met.
- (3) Where any person other than the Secretary of State fails to supply information to a billing authority in accordance with regulations made by virtue of sub-paragraph (1) or (2) above, he shall be liable to indemnify the authority against any loss or damage which the authority sustains in consequence of the failure.
- (4) For the purposes of sub-paragraph (1) or (2) above an authority is an appropriate precepting authority in relation to a billing authority if it has power to issue a precept to the billing authority under Part I of the Local Government Finance Act 1992.
- (5) For the purposes of sub-paragraph (1) above a body is an appropriate levying body in relation to a billing authority if—
- (a) it has power to issue a levy or special levy to the billing authority; or
  - (b) it has power to issue a levy to a county council which has power to issue a precept to the billing authority under Part I of the Local Government Finance Act 1992.”
- (6) In paragraph 8 of that Schedule, in sub-paragraphs (2) and (4), for the words “charging authority” there shall be substituted the words “ billing authority ”.
- 88 (1) In paragraph 1(1) of Schedule 11 to that Act (tribunals), for the words “valuation and community charge tribunals” there shall be substituted the words “ valuation tribunals ”.
- (2) In paragraph 2 of that Schedule, after paragraph (c) there shall be added the following paragraphs—
- “(d) section 16 of the 1992 Act;
  - (e) regulations under section 24 of that Act;
  - (f) paragraph 3 of Schedule 3 to that Act.”
- (3) In paragraph 5 of that Schedule, in sub-paragraph (1)(p), for the words “as may be prescribed” there shall be substituted the words “ as the Secretary of State may, with the approval of the Treasury, from time to time determine ”.
- (4) In sub-paragraph (4) of paragraph 6 of that Schedule, for the words “valuation and community charge tribunal” there shall be substituted the words “ valuation tribunal ”.
- (5) Sub-paragraph (6) of that paragraph shall cease to have effect.

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- (6) In sub-paragraph (3) of paragraph 8 of that Schedule, for paragraph (e) there shall be substituted the following paragraphs—
- “(e) that no rule of confidentiality applicable to the Commissioners of Inland Revenue shall prevent the disclosure for the purposes of the appeal of particulars delivered documents (within the meaning of Part I of the 1992 Act);
  - (ea) as to evidence generally (whether written evidence or oral evidence given under oath or affirmation) and, in particular, as to the use as evidence of particulars delivered documents or of information supplied under—
    - (i) Schedule 9 above;
    - (ii) regulations under Schedule 2 above;
    - (iii) section 82 of the 1967 Act; or
    - (iv) regulations under Schedule 2 to the 1992 Act;”.
- (7) In sub-paragraph (4) of that paragraph, for paragraph (f) there shall be substituted the following paragraphs—
- “(f) that an order may require a register or list to be altered (prospectively or retrospectively);
  - (fa) that an order may require the designation of an individual as a responsible individual or as a certification officer, or a designation under section 5 above, to be revoked;
  - (fb) that an order may require an estimate to be quashed or altered;
  - (fc) that an order may require a penalty to be quashed;
  - (fd) that an order may require a decision of a billing authority to be reversed;
  - (fe) that an order may require a calculation (other than an estimate) >of an amount to be quashed and may require the amount to be recalculated;”.
- (8) In paragraph 9 of that Schedule, in sub-paragraph (1), for paragraphs (a) to (c) there shall be substituted the following paragraphs—
- “(a) the community charges registration officer for a charging authority to alter the authority’s community charges register,
  - (b) the valuation officer for a billing authority to alter a local non-domestic rating list of the authority,
  - (c) the central valuation officer to alter a central non-domestic rating list, or
  - (d) the listing officer for a billing authority to alter the authority’s valuation list.”
- (9) After paragraph 10 of that Schedule there shall be inserted the following paragraph—
- “10A (1) This paragraph applies where a tribunal orders a billing authority—
- (a) to reverse a decision that a particular dwelling is a chargeable dwelling for the purposes of Chapter I of Part I of the 1992 Act, or that a particular person is liable to pay council tax in respect of such a dwelling,
  - (b) to quash or alter an estimate of an amount which a person is liable to pay to the authority in respect of council tax,

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- (c) to quash a calculation (other than an estimate) of such an amount, or to recalculate the amount, or
  - (d) to quash a penalty imposed by the authority under Schedule 3 to the 1992 Act.
- (2) If the order is recorded in accordance with any provision included in regulations under paragraph 1 above, the authority ordered shall—
- (a) reverse the decision, quash or alter the estimate, quash the calculation, recalculate the amount or quash the penalty accordingly; and
  - (b) attend to any ancillary matter provided for in the order (such as the repayment of an amount, or the allowance of an amount by way of deduction against a sum due).”
- (10) In sub-paragraph (1) of paragraph 11 of that Schedule—
- (a) at the end of paragraph (a) there shall be added the words “ section 16 of the 1992 Act, paragraph 3 of Schedule 3 to that Act or regulations under section 24 of that Act ”; and
  - (b) in paragraph (b), for the words “regulations under section 55 above” there shall be substituted the words “ paragraph 4 of Schedule 4A above or regulations under section 55 above ”.
- (11) In sub-paragraph (2) of that paragraph, for paragraph (d) there shall be substituted the following paragraph—
- “(d) provision requiring a charging authority, the community charges registration officer for a charging authority, a billing authority, the valuation officer or listing officer for a billing authority, or the central valuation officer, to act in accordance with any order made by the High Court or the Lands Tribunal, and provision that paragraph 9, 10 or 10A above is to have effect subject to such a requirement.”
- (12) In paragraph 14 of that Schedule—
- (a) paragraph (a) shall cease to have effect; and
  - (b) in paragraphs (b) and (c), for the words “valuation and community charge tribunal” there shall be substituted the words “ valuation tribunal ”.
- (13) In paragraph 15 of that Schedule, in paragraph (b), for the words “valuation and community charge tribunal” there shall be substituted the words “ valuation tribunal ”.
- (14) In paragraph 16 of that Schedule, in sub-paragraph (1)—
- (a) for the words “valuation and community charge tribunals” there shall be substituted the words “ valuation tribunals ”; and
  - (b) at the end there shall be added the words “ or the 1992 Act ”.
- (15) For paragraph 18 of that Schedule there shall be substituted the following paragraph—
- “18 In this Schedule—
- “the 1967 Act” means the <sup>M86</sup>General Rate Act 1967; and
  - “the 1992 Act” means the Local Government Finance Act 1992.”

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#### Marginal Citations

M86 1967 c.9

89 Paragraph 5 of Schedule 12 to that Act shall cease to have effect.

#### Commencement Information

I36 Sch. 13 para. 89 wholly in force at 1.4.1992 see s. 119(2)(d) and S.I. 1992/818, art. 2(a).

#### *Local Government and Housing Act 1989 (c. 42)*

90

[<sup>F809</sup>In section 39 of the Local Government and Housing Act 1989 (application of Part IV of that Act), in subsection (3), for paragraphs (c) and (d) there shall be substituted the following paragraphs—

- “(c) a body to which section 118 of that Act applies;
- (d) a local precepting authority, as defined in section 69 of the Local Government Finance Act 1992; or
- (e) the Receiver for the Metropolitan Police District.”]

#### Textual Amendments

F809 Sch. 13 para. 90 repealed (27.11.2003 for W. and 1.4.2004 for E. and otherwise prosp.) by Local Government Act 2003 (c. 26), ss. 127(2), 128, Sch. 8 Pt. 1; S.I. 2003/3034, art. 2(1)(4), Sch. Pt. 1; S.I. 2003/2938, art. 7

#### Commencement Information

I37 Sch. 13 para. 90 wholly in force at 2.11.1992 see s. 119(2)(d) and S.I. 1992/2454, art. 2.

#### *Town and Country Planning Act 1990 (c. 8)*

91

In section 336 of the Town and Country Planning Act 1990 (interpretation), in subsection (1), in the definition of “local authority”, for paragraph (a) there shall be substituted the following paragraphs—

- “(a) a billing authority or a precepting authority (except the Receiver for the Metropolitan Police District), as defined in section 69 of the Local Government Finance Act 1992;
- (aa) a combined police authority or a combined fire authority, as defined in section 144 of the <sup>M87</sup>Local Government Finance Act 1988;”.

#### Commencement Information

I38 Sch. 13 para. 91 wholly in force at 2.11.1992 see s. 119(2)(d) and S.I. 1992/2454, art. 2.

#### Marginal Citations

M87 1988 c. 41.

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*Caldey Island Act 1990 (c. 44)*

- 92 In section 2 of the Caldey Island Act 1990, after the words “to the community charge” there shall be inserted the words “to council tax”.

*Natural Heritage (Scotland) Act 1991 (c. 28)*

- [<sup>F810</sup>93 In paragraph 6 of Schedule 7 to the Natural Heritage (Scotland) Act 1991 (provisions regarding drought orders), for the words from “community water charge” to the end there shall be substituted the words “council water charge imposed under Part I of Schedule 11 to the Local Government Finance Act 1992.”]

**Textual Amendments**

**F810** Sch. 13 para. 93 repealed (S.) (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(b)(d), **Sch. 2**

*Child Support Act 1991 (c. 48)*

- [<sup>F811</sup>94 In Schedule 2 to the Child Support Act 1991 (provision of information to Secretary of State), in paragraph 2—
- (a) in sub-paragraph (2), for the words “community charge benefit” there shall be substituted the words “council tax benefit”; and
  - (b) in sub-paragraph (4), in paragraph (b) of the definition of “appropriate authority”, for the words “community charge benefit, the charging authority” there shall be substituted the words “council tax benefit, the billing authority”.]

**Textual Amendments**

**F811** Sch. 13 para. 94 repealed (29.11.1999 for specified purposes subject to transitional provisions in Schs. 21-23 of S.I. 1999/3178, otherwise *prosp.*) by 1998 c. 14, ss. 86(2), 87, **Sch. 8**; S.I. 1999/3178, art. 2(1), **Sch. 1**

*Water Resources Act 1991 (c. 57)*

- 95 (1) In subsection (5) of section 11 of the Water Resources Act 1991 (change of composition of regional flood defence committee)—
- (a) for paragraph (b) there shall be substituted the following paragraph—
    - “(b) the relevant Minister considers it necessary or expedient to make an order under this subsection,”; and
  - (b) the words “in relation to times after the coming into force of the variation, rules or regulations or alteration” shall cease to have effect.
- (2) After that subsection there shall be inserted the following subsection—
- “(5A) An order under subsection (5) above shall relate—
- (a) where paragraph (a) of that subsection applies, to times after the coming into force of the variation; and
  - (b) where paragraph (b) of that subsection applies, to such times as are specified in the order.”



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(3) In subsection (7) of that section, for paragraphs (a) and (b) there shall be substituted the words—

- “(a) if he considers it to be inappropriate that that council should appoint a member of the committee; or
- (b) if he considers that one or more members should be appointed jointly by that council and one or more other constituent councils,

may include provision to that effect in the order.”

(4) In subsection (8) of that section, the definitions of “relevant area” and “relevant population” shall cease to have effect.

**Commencement Information**

**I39** Sch. 13 para. 95 wholly in force at 1.8.1992 see s. 119(2)(d) and [S.I. 1992/1755](#), [art. 2\(1\)\(a\)](#).

96 (1) In subsection (2) of section 135 of that Act (amount, assessment etc. of general drainage charge), the words “determined in accordance with section 136 below” shall cease to have effect.

(2) In subsection (3)(a) of that section, the words “determined under section 136 below” shall cease to have effect.

(3) After subsection (6) of that section there shall be added the following subsection—

“(7) In this section “relevant quotient” means a quotient determined for the year concerned in accordance with rules contained in regulations made by either of the Ministers.”

**Commencement Information**

**I40** Sch. 13 para. 96 wholly in force at 1.8.1992 see s. 119(2)(d) and [S.I. 1992/1755](#), [art. 2\(1\)\(a\)](#).

97 Section 136 of that Act (determination of the relevant quotient) shall cease to have effect.

**Commencement Information**

**I41** Sch. 13 para. 97 wholly in force at 1.8.1992 see s. 119(2)(d) and [S.I. 1992/1755](#), [art. 2\(1\)\(a\)](#).

98 In Schedule 15 to that Act (supplemental provisions with respect to drainage charges), in paragraph 12(1), for the words “charging authority” there shall be substituted the words “billing authority”.

**Commencement Information**

**I42** Sch. 13 para. 98 wholly in force at 1.8.1992 see s. 119(2)(d) and [S.I. 1992/1755](#), [art. 2\(1\)\(a\)](#).

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*Land Drainage Act 1991 (c. 59)*

- 99 In section 45 of the Land Drainage Act 1991 (appeals against determinations of annual value), in subsections (6) and (7)(a), for the words “valuation and community charge tribunal” there shall be substituted the words “ valuation tribunal ”.
- 100 (1) In subsections (1), (3) and (4) of section 46 of that Act (hearing and determination of appeals under section 45 of that Act), for the words “valuation and community charge tribunal” there shall be substituted the words “ valuation tribunal ”.
- (2) In subsection (6) of that section—
- (a) for the words “valuation and community charge tribunals” there shall be substituted the words “ valuation tribunals ”; and
- (b) for the words “valuation and community charge tribunal” there shall be substituted the words “ valuation tribunal ”.

SCHEDULE 14

Section 117(2).

REPEALS

**Commencement Information**

- I43** Sch. 14 partly in force; Sch. 14 partly in force at Royal Assent see s. 119(2)(e); Sch. 14 in force in relation to specified repeals: at 1.4.1992 by [S.I. 1992/818](#), [art. 2](#), [Sch.](#); at 1.8.1992 by [S.I. 1992/1755](#), [art. 2\(1\)\(b\)](#); at 1.10.1992 by [S.I. 1992/2183](#), [art. 2\(d\)](#), [Sch.](#) (with [art. 3](#)); at 1.4.1993 by [S.I. 1992/2454](#), [art. 3\(b\)](#); at 1.4.1993 by [S.I. 1993/194](#), [art. 2\(b\)](#); at 1.4.1993 by [S.I. 1993/575](#), [art. 2\(d\)](#); at 1.4.1996 by [S.I. 1996/918](#), [art. 2\(b\)](#)
- I44** Sch. 14 in force at 26.3.2015 for specified purposes by [S.I. 2015/59](#), [art. 2](#)

Chapter	Short title	Extent of repeal
1963 c. 12.	Local Government (Financial Provisions) (Scotland) Act 1963.	Section 10.
1965 c. 49.	Registration of Births, Deaths and Marriages (Scotland) Act 1965.	Section 28B.
1966 c. 51.	Local Government (Scotland) Act 1966.	In Part I of Schedule 1, paragraph 2A.
1973 c. 65.	Local Government (Scotland) Act 1973.	Sections 110 and 110A.  In section 111(1), paragraphs (a), (b) and (d).  In section 118(1)(b), the words from “district council” to “to any”.

*Status:* This version of this Act contains provisions that are prospective.

**Changes to legislation:** Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

1975 c. 30.	Local Government (Scotland) Act 1975.	In section 37(1), the definition of “rate”.  In Schedule 3, in paragraph 31, the definitions of “community charges” and “community water charges”.
1980 c. 45.	Water (Scotland) Act 1980.	Section 9(6).  Section 41(2) and (2A).  In section 54(3)(b), the words “in respect of the premises supplied”.  In section 109(1), the definition of “community water charges”.
1980 c. 65.	Local Government, Planning and Land Act 1980.	Section 46.
1982 c. 27.	Civil Jurisdiction and Judgements Act 1982.	In Schedule 8, in paragraph 4(1)(c), the words “(other than proceedings under section 16 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987)”.
1987 c. 18.	Debtors (Scotland) Act 1987.	In section 106, the definition of “levying authority”.
1987 c. 47.	Abolition of Domestic Rates Etc. (Scotland) Act 1987.	The whole Act.
1988 c. 40.	Education Reform Act 1988.	Section 81(8A).
1988 c. 41.	Local Government Finance Act 1988.	Parts I and II.  In section 66, in subsection (2D), the words from “other than” to the end, and in subsections (3) and (4), the words “(construing sole or main residence in accordance with section 2 above)”.  Sections 68 to 73.  Section 74A.  Section 75A.  In section 78, subsections (6) and (7).  Sections 80 and 81.

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Section 84.

In section 86, subsections (4) to (6).

Sections 95 and 96.

In section 98, subsections (1) and (2), and in subsection (3), in paragraph (a), the words “or to the City fund (as the case may be)”, in paragraph (c), the words “or from the City fund (as the case may be)”, and paragraph (d), in subsection (4), the words “or to the City fund (as the case may be)” and in subsection (5), the words “or from the City fund (as the case may be)”.

Part VII.

Section 129.

Sections 133 and 134.

In section 138, in subsection (2), paragraphs (a) to (d) and (g).

In section 139(2), paragraphs (a) to (c).

Section 139A(8).

Section 141(9).

Sections 141A and 141B.

In section 143, in subsection (6), the words “section 101(1) or (2) above or”, and subsections (7) and (9B).

Section 145A.

Section 146(1).

In Schedule 8, paragraph 4(4).

In Schedule 11, paragraphs 6(6) and 14(a).

In Schedule 12, paragraphs 5, 8, 10, 13, 15, 17 to 36 and 38.

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		Schedule 12A.
1989 c. 42.	Local Government and Housing Act 1989.	Sections 140 to 144.  Section 146.  In Schedule 5, paragraphs 2 to 18, 30(4), 43, 49 to 54, 55(3), 56, 58, 59, 61, 63 to 65, 70, 71, 73, 74, 76(3), 77 and 78.  In Schedule 6, paragraphs 8, 10 to 15, 20 to 22, and 24 to 29.  In Schedule 11, paragraph 98.
1990 c. 43.	Environmental Protection Act 1990.	In Schedule 15, paragraph 1.
1991 c. 2.	Caravans (Standard Community Charge and Rating) Act 1991.	Section 2.
1991 c. 8.	Community Charges (Substitute Setting) Act 1991.	The whole Act.
1991 c. 51.	Local Government Finance and Valuation Act 1991.	The whole Act.
1991 c. 57.	Water Resources Act 1991.	In section 11, in subsection (5), the words "in relation to times after the coming into force of the variation, rules or regulations or alteration" and in subsection (8), the definitions of "relevant area" and "relevant population".  In section 135, in subsection (2), the words "determined in accordance with section 136 below", and in subsection (3), the words "determined under section 136 below".  Section 136.
1992 c. 4.	Social Security Contributions and Benefits Act 1992.	Section 134(3).  In section 137(1), the definitions of "contribution period", "the 1987 Act" and "the 1988 Act".

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1992 c. 5.

Social Security  
Administration Act 1992.

In section 6(1), in paragraph (d), the words “or a consequential reduction” and in paragraphs (j), (n), (o), (r), (s) and (t), the words “or consequential reduction”, in each place where they occur.

In section 76, in subsection (2), the words “As regards any case where the benefit is in respect of a personal community charge”, and subsections (4), (5) and (7).

In section 77, subsections (2) and (3).

In section 138, subsections (3), (4) and (6) to (8), and in subsection (9), the words “or (2) or (3)”.

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**Status:**

This version of this Act contains provisions that are prospective.

**Changes to legislation:**

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**Changes and effects yet to be applied to :**

- s. 6(2)(e) word omitted by [2012 c. 17 s. 13\(1\)](#)
- s. 52J(1)(a) word repealed by [2011 c. 20 Sch. 25 Pt. 12](#)
- s. 52K(1)(a) word repealed by [2011 c. 20 Sch. 25 Pt. 12](#)
- s. 52U(2)(a) word repealed by [2011 c. 20 Sch. 25 Pt. 12](#)
- Sch. 4 para. 12(1)(b) repealed by [2012 c. 5 Sch. 14 Pt. 1](#)
- Sch. 4 para. 6(1) words repealed by [2009 c. 24 Sch. 7 Pt. 1](#)
- Sch. 4 para. 6(2)(b) words repealed by [2009 c. 24 Sch. 7 Pt. 1](#)
- Sch. 4 para. 6(1) words repealed by [2012 c. 5 Sch. 14 Pt. 1](#)
- Sch. 4 para. 6(2)(b) words repealed by [2012 c. 5 Sch. 14 Pt. 1](#)
- Sch. 4 para. 12(1)(d) words repealed by [2012 c. 5 Sch. 14 Pt. 1](#)
- Sch. 4 para. 12(1)(b) words substituted by [2009 c. 24 Sch. 2 para. 4\(a\)](#)
- Sch. 4 para. 12(1)(d) words substituted by [2009 c. 24 Sch. 2 para. 4\(b\)](#)
- Sch. 8 para. 3(2) words repealed by [1994 c. 39 Sch. 14](#)
- Sch. 8 para. 4(2) words repealed by [1994 c. 39 Sch. 14](#)
- Sch. 8 para. 6(1) words repealed by [2009 c. 24 Sch. 7 Pt. 1](#)
- Sch. 8 para. 6(2)(b) words repealed by [2009 c. 24 Sch. 7 Pt. 1](#)
- Sch. 8 para. 6(1) words repealed by [2012 c. 5 Sch. 14 Pt. 1](#)
- Sch. 8 para. 6(2)(b) words repealed by [2012 c. 5 Sch. 14 Pt. 1](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to [legislation.gov.uk](#). The amending S.I. was revoked before ever coming into force by [S.I. 2010/1906, reg. 2](#))

**Whole provisions yet to be inserted into this Act (including any effects on those provisions):**

- s. 6(2)(ea) inserted by [2012 c. 17 s. 13\(1\)](#)