



# Local Government Finance Act 1992

## 1992 CHAPTER 14

### PART I

#### COUNCIL TAX: ENGLAND AND WALES

### CHAPTER I

#### MAIN PROVISIONS

#### *Administration and appeals*

#### [<sup>F1</sup>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
  - (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,

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**Changes to legislation:** Local Government Finance Act 1992, Section 14C is up to date with all changes known to be in force on or before 10 May 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

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- (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

**F1** Ss. 14A-14D inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\)](#), s. 14(2)

**Changes to legislation:**

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**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\(1\)](#)