



# Local Government Finance Act 1992

## 1992 CHAPTER 14

### PART I

#### COUNCIL TAX: ENGLAND AND WALES

#### [<sup>F1</sup>CHAPTER IVZA

##### REFERENDUMS RELATING TO COUNCIL TAX INCREASES

##### *Excessive increase in council tax by precepting authority*

#### [<sup>F1</sup>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.]

#### Textual Amendments

**F1** 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))

**Changes to legislation:**

Local Government Finance Act 1992, Section 52ZL 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.

[View outstanding changes](#)

**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 The amending S.I. was revoked before ever coming into force by [S.I. 2010/1906, reg. 2](#))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\(1\)](#)