



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

^{F1}CHAPTER V

Annotations:

Amendments (Textual)

- F1** Pt. I Ch. V (ss. 53-64) repealed (27.7.1999 with effect as mentioned in s. 30(2) of the amending Act.) by 1999 c. 27, ss. 30(1), 34, Sch. 1 Pt. II para. 5, Sch. 2(2); and repealed s. 54(4) expressed to be modified (2.5.2002) by S.I. 2002/1129, reg. 5(3)(c)

Preliminary

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Designation

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Maximum amounts

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Substitute calculations

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Supplemental

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Status:

This version of this chapter no longer has effect.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations.

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied (with modifications) by S.I. 2010/1907 reg. 16(2)(c) Sch. 2
- Act applied (with modifications) by S.I. 2010/875 reg. 16 Sch. 2

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Pt. 1 Ch. 4 4ZA applied (with modifications) by S.I. 2017/611 art. 4(1)art. 4(2)(a) Sch.
- Pt. 1 Ch. 4ZA inserted by 2011 c. 20 s. 72(1) Sch. 5
- Pt. 1 Ch. 4 4ZA power to modify conferred by 2009 c. 20 s. 107G(3) (as inserted) by 2016 c. 1 s. 5(3)
- s. 3(4A) inserted by S.I. 2013/468 art. 3
- s. 6(2)(ea) inserted by 2012 c. 17 s. 13(1)
- s. 11A(4A)(4B) inserted by 2012 c. 17 s. 11(1)
- s. 11A(4C) inserted by 2012 c. 17 s. 12(4)
- s. 11B inserted by 2012 c. 17 s. 12(2)
- s. 12(4A) inserted by 2014 anaw 7 Sch. 3 para. 29(3)
- s. 12A 12B inserted by 2014 anaw 7 s. 139(2)
- s. 13(10)(a) words in s. 13(10) renumbered as s. 13(10)(a) by S.I. 2013/388 Sch. para. 7(2)(a)
- s. 13(10)(b) and word inserted by S.I. 2013/388 Sch. para. 7(2)(b)
- s. 14A-14D inserted by 2012 c. 17 s. 14(2)
- s. 22B(12) inserted by 2011 c. 20 s. 80(3)
- s. 25A inserted by S.I. 2015/982 art. 3(2)
- s. 31(1)(aa) substituted for word by 2011 c. 20 Sch. 6 para. 2(2)
- s. 31(4A) excluded by S.I. 2012/460 reg. 6(2)
- s. 31(4A) inserted by 2011 c. 20 Sch. 6 para. 2(3)
- s. 31(6) inserted by 2011 c. 20 Sch. 6 para. 2(5)
- s. 31A 31B inserted by 2011 c. 20 s. 74
- s. 31A(2)(da) inserted by S.I. 2013/733 art. 2(2)(a)
- s. 31A(3)(aa) inserted by S.I. 2013/733 art. 2(2)(b)
- s. 31A(5) word inserted by S.I. 2014/389 art. 2(a)
- s. 31A(5)(b) and word inserted by S.I. 2014/389 art. 2(b)
- s. 31A(9)(b) word inserted by S.I. 2013/733 art. 2(2)(c)
- s. 31B heading modified by SI 2008/3022, Sch. 2 para. 2 (as substituted) by S.I. 2012/20 reg. 10 Sch. 1
- s. 32(2)(aa) inserted by S.I. 2013/216 reg. 2(2)(b)
- s. 32(2A) inserted by S.I. 2013/216 reg. 2(3)
- s. 32(3)(aa) inserted by S.I. 2013/216 reg. 2(5)
- s. 32(12A) inserted by S.I. 2013/216 reg. 2(7)
- s. 32(13) repealed by 2011 c. 20 Sch. 7 para. 10(12) Sch. 25 Pt. 13
- s. 33(1A) inserted by S.I. 2013/216 reg. 3(3)
- s. 34(5) inserted by 2012 c. 17 s. 15(1)
- s. 36A inserted by 2011 c. 20 Sch. 7 para. 15
- s. 36A modified by SI 2008/3022, Sch. 2 para. 5 (as substituted) by S.I. 2012/20 reg. 10 Sch. 1
- s. 36A(1) modified by SI 2009/5 by reg. 6(3) (as substituted) by S.I. 2012/460 Sch. para. 17(b)

- s. 39(1)(ab) inserted by [2016 c. 1 s. 5\(1\)](#)
- s. 39(1)(ab) modified by [S.I. 2017/126 art. 6\(6\)](#)
- s. 39(1)(db) inserted by [2017 c. 3 Sch. 1 para. 71\(2\)](#)
- s. 40(5A) inserted by [2011 c. 20 Sch. 7 para. 17\(4\)](#)
- s. 40(11) inserted by [2016 c. 1 s. 5\(2\)](#)
- s. 41(2A) inserted by [2011 c. 20 Sch. 7 para. 18\(3\)](#)
- s. 42A 42B inserted by [2011 c. 20 s. 75](#)
- s. 42A(7A) inserted by [S.I. 2014/389 art. 3](#)
- s. 43(2)(aa) inserted by [S.I. 2013/216 reg. 4\(2\)](#)
- s. 43(3)(a)(i) word inserted by [2011 c. 20 Sch. 7 para. 20\(5\)\(a\)](#)
- s. 43(3)(a)(i) words substituted by [S.I. 2013/216 reg. 4\(3\)](#)
- s. 43(3)(a)(iii) and word repealed by [2011 c. 20 Sch. 7 para. 20\(5\)\(b\) Sch. 25 Pt. 13](#)
- s. 43(3)(aa) inserted by [S.I. 2013/216 reg. 4\(4\)](#)
- s. 44(1A) inserted by [S.I. 2013/216 reg. 5\(3\)](#)
- s. 45(5A)-(5B) inserted by [2012 c. 17 s. 15\(2\)](#)
- s. 49(1)(za) inserted by [2011 c. 20 Sch. 7 para. 26\(2\)](#)
- s. 49(1A)(za) inserted by [2011 c. 20 Sch. 7 para. 26\(3\)](#)
- s. 49(2)(za) inserted by [2011 c. 20 Sch. 7 para. 26\(4\)\(a\)](#)
- s. 49(2A) inserted by [2011 c. 20 Sch. 7 para. 26\(5\)](#)
- s. 49(4D) inserted by [2011 c. 20 Sch. 7 para. 26\(9\)](#)
- s. 49A 49B inserted by [2011 c. 20 s. 78](#)
- s. 52A(a) words inserted by [2011 c. 20 Sch. 6 para. 4](#)
- s. 52A(b) words inserted by [2011 c. 20 Sch. 6 para. 4](#)
- s. 52K(2)(2A) substituted for s. 52K(2) by [2011 c. 20 Sch. 6 para. 14\(3\)](#)
- s. 52V(3)(3A) substituted for s. 52V(3) by [2011 c. 20 Sch. 6 para. 24\(2\)](#)
- s. 52ZC applied (with modifications) (cond.) by [2014 c. 2 s. 41\(14\)-\(18\)](#)
- s. 52ZC applied (with modifications) (cond.) by [2014 c. 2 s. 41\(18\)-\(21\)](#)
- s. 52ZC modified by [SI 2008/3022 reg. 15A Sch. 3 para. 1 \(as inserted\) by S.I. 2012/20 reg. 11 Sch. 2](#)
- s. 52ZC modified by [SI 2008/3022 reg. 15A Sch. 3 para. 17 \(as inserted\) by S.I. 2012/20 reg. 11 Sch. 2](#)
- s. 52ZC modified by [SI 2008/3022 reg. 15A Sch. 3 para. 9 \(as inserted\) by S.I. 2012/20 reg. 11 Sch. 2](#)
- s. 52ZD(4) words substituted by [S.I. 2013/733 art. 2\(3\)](#)
- s. 52ZE modified by [SI 2008/3022 reg. 15A Sch. 3 para. 10 \(as inserted\) by S.I. 2012/20 reg. 11 Sch. 2](#)
- s. 52ZE modified by [SI 2008/3022 reg. 15A Sch. 3 para. 2 \(as inserted\) by S.I. 2012/20 reg. 11 Sch. 2](#)
- s. 52ZF modified by [SI 2008/3022 reg. 15A Sch. 3 para. 11 \(as inserted\) by S.I. 2012/20 reg. 11 Sch. 2](#)
- s. 52ZF modified by [SI 2008/3022 reg. 15A Sch. 3 para. 3 \(as inserted\) by S.I. 2012/20 reg. 11 Sch. 2](#)
- s. 52ZF(3)(a) words omitted by [2012 c. 17 s. 3\(6\)\(a\)](#)
- s. 52ZF(3)(a) words substituted by [S.I. 2013/733 art. 2\(4\)\(a\)](#)
- s. 52ZF(3A) inserted by [S.I. 2013/733 art. 2\(4\)\(b\)](#)
- s. 52ZF(4) omitted by [2012 c. 17 s. 3\(6\)\(b\)](#)
- s. 52ZG modified by [SI 2008/3022 reg. 15A Sch. 3 para. 12 \(as inserted\) by S.I. 2012/20 reg. 11 Sch. 2](#)
- s. 52ZG modified by [SI 2008/3022 reg. 15A Sch. 3 para. 4 \(as inserted\) by S.I. 2012/20 reg. 11 Sch. 2](#)
- s. 52ZG(5A) inserted by [2014 c. 2 s. 41\(2\)](#)
- s. 52ZH modified by [SI 2008/3022 reg. 15A Sch. 3 para. 13 \(as inserted\) by S.I. 2012/20 reg. 11 Sch. 2](#)
- s. 52ZH modified by [SI 2008/3022 reg. 15A Sch. 3 para. 5 \(as inserted\) by S.I. 2012/20 reg. 11 Sch. 2](#)
- s. 52ZH(1) words inserted by [2014 c. 2 s. 41\(3\)](#)
- s. 52ZJ(4)(a) words omitted by [2012 c. 17 s. 3\(7\)\(a\)](#)
- s. 52ZJ(4)(a) words substituted by [S.I. 2013/733 art. 2\(5\)](#)

- s. 52ZJ(5) omitted by 2012 c. 17 s. 3(7)(b)
- s. 52ZK(1A) inserted by 2014 c. 2 s. 41(5)
- s. 52ZK(2) words substituted by 2014 c. 2 s. 41(6)
- s. 52ZK(8) words substituted by 2014 c. 2 s. 41(7)
- s. 52ZN(7) applied (with modifications) by S.I. 2012/460 reg. 4(4)
- s. 52ZN(7) excluded by S.I. 2012/460 reg. 4(2)
- s. 52ZN(7) excluded by S.I. 2012/460 reg. 6(2)
- s. 52ZO(1) words inserted by 2014 c. 2 s. 41(8)
- s. 52ZQ functions made exercisable concurrently by S.I. 2013/2597 art. 2(b)
- s. 52ZQ functions transferred by S.I. 2015/1376 art. 3(1) Sch. 1
- s. 52ZQ functions transferred by S.I. 2016/997 art. 3(1) Sch. 1(e)
- s. 52ZQ(1) words inserted by S.I. 2013/2597 Sch. para. 6(2)
- s. 52ZQ(1) words substituted by S.I. 2015/1376 Sch. 2 para. 5(2)(a)
- s. 52ZQ(1) words substituted by S.I. 2016/997 Sch. 2 para. 7(a)
- s. 52ZQ(2) words inserted by S.I. 2013/2597 Sch. para. 6(2)
- s. 52ZQ(2) words substituted by S.I. 2015/1376 Sch. 2 para. 5(2)(a)
- s. 52ZQ(2) words substituted by S.I. 2016/997 Sch. 2 para. 7(a)
- s. 52ZQ(6) words inserted by S.I. 2013/2597 Sch. para. 6(2)
- s. 52ZQ(6) words substituted by S.I. 2015/1376 Sch. 2 para. 5(2)(a)
- s. 52ZQ(6) words substituted by S.I. 2016/997 Sch. 2 para. 7(a)
- s. 52ZR modified by SI 2008/3022 reg. 15A Sch. 3 para. 14 (as inserted) by S.I. 2012/20 reg. 11 Sch. 2
- s. 52ZR modified by SI 2008/3022 reg. 15A Sch. 3 para. 6 (as inserted) by S.I. 2012/20 reg. 11 Sch. 2
- s. 52ZX modified by SI 2008/3022 reg. 15A Sch. 3 para. 15 (as inserted) by S.I. 2012/20 reg. 11 Sch. 2
- s. 52ZX modified by SI 2008/3022 reg. 15A Sch. 3 para. 7 (as inserted) by S.I. 2012/20 reg. 11 Sch. 2
- s. 52ZX(1)(a) (b) and words substituted for s. 52ZX(1)(a)(b) by 2014 c. 2 s. 41(10)
- s. 52ZX(2) words omitted by 2014 c. 2 s. 41(11)
- s. 52ZX(3) omitted by 2014 c. 2 s. 41(12)
- s. 52ZX(4)(a) (b) substituted by 2014 c. 2 s. 41(13)
- s. 66(2)(ba) inserted by 2012 c. 17 Sch. 4 para. 5(2)
- s. 67(2)(aa) inserted by 2012 c. 17 Sch. 4 para. 6
- s. 67(2A)(ba) inserted by 2011 c. 20 Sch. 7 para. 30(3)(b)
- s. 67(2A)(za) inserted by 2011 c. 20 Sch. 7 para. 30(3)(a)
- s. 80(10)(a) words in s. 80(10) renumbered as s. 80(10)(a) by S.I. 2013/388 Sch. para. 7(3)(a)
- s. 80(10)(b) and word inserted by S.I. 2013/388 Sch. para. 7(3)(b)
- s. 80A inserted by 2009 asp 12 s. 65(2)
- s. 80A power to amend conferred by 2009 asp 12 s. 66(2)
- Sch. 1A 1B inserted by 2012 c. 17 Sch. 4 para. 1
- Sch. 1A para. 5(2) words substituted by S.I. 2017/1305 reg. 2
- Sch. 2 para. 22 inserted by 2009 asp 12 s. 65(3)
- Sch. 2 para. 4(5A)(5B) inserted by 2012 asp 11 s. 3(3)(b)
- Sch. 2 para. 2(4)(ia) inserted by 2012 c. 17 s. 16(2)
- Sch. 2 para. 4(7) inserted by 2012 c. 17 s. 12(13)
- Sch. 2 para. 11(1A) inserted by 2012 c. 17 s. 17(3)
- Sch. 2 para. 12(1A) inserted by 2012 c. 17 s. 17(4)
- Sch. 2 para. 15A-15D inserted by 2012 c. 17 s. 17(2)
- Sch. 2 para. 16(3) inserted by 2012 c. 17 s. 17(5)
- Sch. 2 para. 4(5)(b)(i)(ii) substituted for words by 2012 c. 17 s. 12(12)
- Sch. 2 para. 4(7) words substituted by 2014 anaw 7 Sch. 3 para. 29(7)
- Sch. 3 para. 2(1A) inserted by 2012 asp 11 s. 3(5)(a)
- Sch. 3 para. 2(2A) inserted by 2012 asp 11 s. 3(5)(c)
- Sch. 3 para. 3(1A) inserted by 2012 c. 17 s. 14(6)
- Sch. 3 para. 3(4) inserted by 2012 c. 17 s. 14(7)
- Sch. 4 para. 12(1)(aa) inserted by 2012 c. 5 Sch. 2 para. 33(3)(a)

- Sch. 12 para. 10(3)(a) (iia) inserted by 2015 asp 6 s. 140(2)(b)
- Sch. 13 para. 44(a)(b)(d) repealed by 1994 c. 39 Sch. 14

Commencement Orders yet to be applied to the Local Government Finance Act 1992
Commencement Orders bringing legislation that affects this Act into force:

- S.I. 2008/787 art. 2 commences (2007 c. 5)
- S.I. 2008/3110 art. 2-6 commences (2007 c. 28)
- S.I. 2009/812 art. 3 commences (2006 c. 52)
- S.I. 2009/1167 art. 3 4 commences (2006 c. 52)
- S.I. 2011/339 art. 2 commences (2010 asp 17)
- S.I. 2011/2896 art. 2 commences (2011 c. 20)
- S.S.I. 2009/319 art. 2 Sch. 1 commences (2008 asp 5)
- S.S.I. 2009/341 art. 2 commences (2009 asp 12)
- S.S.I. 2009/369 art. 3 Sch. commences (2007 asp 3)
- S.S.I. 2011/339 art. 2 commences (2010 asp 17)