
Changes to legislation: Local Government Finance Act 1992, Paragraph 6 is up to date with all changes known to be in force on or before 24 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](#)

SCHEDULES

SCHEDULE 3

PENALTIES

General

- 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 [^{F1}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 [^{F2}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

- F1** Words in Sch. 3 para. 6(1) inserted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 14\(8\)](#)
- F2** Words in Sch. 3 para. 6(5) inserted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 14\(8\)](#)

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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\(1\)](#)