



# Local Government Finance Act 1992

## 1992 CHAPTER 14

### PART I

#### COUNCIL TAX: ENGLAND AND WALES

### CHAPTER I

#### MAIN PROVISIONS

#### *Miscellaneous*

#### **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, under section 9 above; or
  - (c) a penalty was imposed on him 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 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.

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*Status: This is the original version (as it was originally enacted).*

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- (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The regulations may provide that proceedings (whether by way of appeal or otherwise) may be instituted, continued or withdrawn by the deceased's executor or administrator.