



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

CHAPTER I

MAIN PROVISIONS

Miscellaneous

^{F1}19 Exclusion of Crown exemption in certain cases.

- (1) Subsection (2) below applies in the case of a dwelling provided and maintained by an authority mentioned in subsection (3) below for purposes connected with the administration of justice, police purposes or other Crown purposes.
- (2) Any rules as to Crown exemption which would have applied apart from this subsection shall not prevent—
 - (a) the dwelling being a chargeable dwelling; or
 - (b) any person being liable to pay council tax in respect of the dwelling.
- (3) The authorities are—
 - (a) a billing authority other than the Council of the Isles of Scilly;
 - (b) a county council;
 - ^{F2}(bb) the Greater London Authority;
 - (bc) any functional body, within the meaning of the Greater London Authority Act 1999;]
 - ^{F3}(c) a police authority established under [^{F4}section 3 of the Police Act 1996]]
 - (ca) ^{F5}.....
 - (cb) ^{F5}.....
 - ^{F6}(d)

Status: Prospective version(s) available.

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. (See end of Document for details)

- (e) the Receiver for the Metropolitan Police District; ^{F7} . . .
- ^{F8}(f)
- [^{F9}(g) The Residuary Body for Wales (Corff Gweddilliol Cymru).]
- (4) The Secretary of State may by order provide that subsection (2) above shall also apply in relation to any dwelling of a class prescribed by the order.
- (5) Subsections (3) and (4) of section 4 above shall apply for the purposes of subsection (4) above as they apply for the purposes of subsection (2) of that section.

Annotations:

Amendments (Textual)

- F1** S. 19: by 1999 c. 22, ss. 83, Sch. 12 para. 8 (with Sch. 14 para. 7(2)) it is provided (1.4.2001) that, in s. 19(2) after paragraph (e) there is inserted "(ea) the Greater London Magistrates' Courts Authority"; S.I. 2001/916, arts. 2(a)(i), 4 (with Sch. 2 para. 2) and said insertion repealed (1.4.2005) by the Courts Act (c. 39), s. 109(1)(3), Sch. 8 para. 356, {Sch. 10}; S.I. 2005/910, art. 3
- F2** S. 19(3)(bb)(bc) inserted (8.5.2000) by 1999 c. 29, s. 137 (with Sch. 12 para. 9(1)); S.I. 1999/3434, art. 3
- F3** S. 19(3)(c) substituted (1.10.1994 for certain purposes and 1.4.1995 otherwise) by 1994 c. 29, s. 43, Sch. 4 para. 45; S.I. 1994/2025, art. 6(1)(2)(e)(g) (subject to art. 6(6)); S.I. 1994/3262, art. 4(1), Sch. (subject to art. 5)
- F4** Words in s. 19(3)(c) substituted (22.8.1996) by 1996 c. 16, s. 103, Sch. 7. Pt. I para. 1(2)(zf)
- F5** S. 19(3)(ca)(cb) repealed (1.4.2002) by 2001 c. 16, ss. 128, 137, Sch. 6 Pt. 3 para. 76, Sch. 7 Pt. 5; S.I. 2002/344, art. 3(j)(k)(m) (with transitional provisions in art. 4)
- F6** S. 19(3)(d) repealed (1.4.1995) by 1994 c. 29, s. 93, Sch. 9 Pt. I; S.I. 1994/3262, art. 4(1), Sch. (subject to art. 5)
- F7** Word "and" in s. 19(3)(e) repealed (1.4.1995) by 1994 c. 29, s. 93, Sch. 9 Pt. I; S.I. 1994/3262, art. 4(1), Sch (subject to art. 5)
- F8** S. 19(3)(f) repealed (1.4.1995) by 1994 c. 29, s. 93, Sch. 9 Pt. I; S.I. 1994/3262, art. 4(1), Sch
- F9** S. 19(3)(g) inserted (5.7.1994) by 1994 c. 19, s. 39, Sch. 13 para. 33

Status:

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Changes to legislation:

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Changes and effects yet to be applied to :

- s. 19(3)(c) substituted by [2011 c. 13 Sch. 16 para. 212](#)

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

- Act amendment to earlier affecting provision S.I. 2008/3022, reg. 15, Sch. 2 by [S.I. 2012/20 reg. 610Sch. 1](#)
- Act amendment to earlier affecting provision S.I. 2008/3022, reg. 15, Sch. 2 by [S.I. 2018/1296 reg. 9](#)
- Act applied (with modifications) by [S.I. 2008/3022 reg. 15Sch. 2](#)
- 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. 16Sch. 2](#)
- Act modified by [S.I. 2018/1128 reg. 18\(2\)\(a\)](#)

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

- Pt. 1 Ch. 4ZA amendment to earlier affecting provision S.I. 2008/3022, reg. 15A, Sch. 3 by [S.I. 2018/1296 reg. 1012](#)
- Pt. 1 Ch. 44ZA 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. 4ZA modified by S.I. 2008/3022, reg. 15A, Sch. 3 (as inserted) by [S.I. 2012/20 reg. 711Sch. 2](#)
- Pt. 1 Ch. 44ZA 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. 11B(1)(b) words inserted by [2018 c. 25 s. 2\(2\)\(a\)](#)
- s. 11B(1)(b) words substituted by [2018 c. 25 s. 2\(2\)\(b\)](#)
- s. 11B(1A)-(1C) inserted by [2018 c. 25 s. 2\(3\)](#)
- s. 12(4A) inserted by [2014 anaw 7 Sch. 3 para. 29\(3\)](#)
- s. 12A12B 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 applied (with modifications) by [S.I. 2018/1296 reg. 20\(1\)](#)
- s. 31A31B 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. 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(1) modified by S.I. 2018/1296 reg. 20(3)
- 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. 42A42B 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. 49A49B 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. 52ZD(4) words substituted by S.I. 2013/733 art. 2(3)
- 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(5A) inserted by 2014 c. 2 s. 41(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. 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 para. 5(1) excluded by S.I. 2018/1128 reg. 18(9)
- Sch. 1A para. 5(1) excluded by S.I. 2008/2867, reg. 12(10) (as inserted) by S.I. 2018/930 reg. 5(4)(j)
- Sch. 1A1B 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)(iiia) 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. 34 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. 2Sch. 1 commences \(2008 asp 5\)](#)
- [S.S.I. 2009/341 art. 2 commences \(2009 asp 12\)](#)
- [S.S.I. 2009/369 art. 3Sch. commences \(2007 asp 3\)](#)
- [S.S.I. 2011/339 art. 2 commences \(2010 asp 17\)](#)