

# Local Government Finance Act 2012

# CHAPTER 17

# LOCAL GOVERNMENT FINANCE ACT 2012

# Non-domestic rating

- 1 Local retention of non-domestic rates
- 2 Revenue support grant
- 3 Additional grant
- 4 General GLA grant
- 5 Local retention of non-domestic rates: further amendments
- 6 Definition of domestic property
- 7 Payments to and from authorities
- 8 Provision of information about non-domestic rates

# Council tax

- 9 Council tax reduction schemes: review
- 10 Council tax reduction schemes
- 11 Power to determine further discounts for certain dwellings
- 12 Power to set higher amount for long-term empty dwellings
- 13 Mortgagee in possession to be liable for council tax
- 14 Regulations about powers to require information, offences and penalties
- 15 Calculation of billing authority's council tax base
- 16 Provision of information about council tax

# Information sharing

- 17 Power for HMRC to supply information for purposes of council tax
- 18 Power for HMRC to supply information for purposes of rates in Northern Ireland

#### General

- 19 Interpretation
- 20 Power to make transitional, consequential etc provision
- 21 Financial provisions
- 22 Extent and short title

# SCHEDULES

SCHEDULE 1 — Local retention of non-domestic rates After Schedule 7A to the LGFA 1988 insert— SCHEDULE 7B...

SCHEDULE 2 — Amendment of provisions about revenue support grant

- 1 Chapter 2 of Part 5 of the LGFA 1988 (revenue...
- 2 (1) Section 78 (revenue support grant) is amended as follows....
- 3 (1) Section 78A (local government finance reports) is amended as...
- 4 (1) Section 79 (effect of report's approval) is amended as...
- 5 (1) Section 82 (calculation of sums payable to receiving authorities...
- 6 In section 84A(1) (power of Secretary of State to make...

SCHEDULE 3 — Local retention of non-domestic rates: further amendments Part 1 — AMENDMENTS TO SCHEDULE 8 TO THE LGFA 1988 ETC

# LGFA 1988

- 1 In section 60 of the LGFA 1988 (non-domestic rating: pooling),...
- 2 Schedule 8 to the LGFA 1988 (non-domestic rating: pooling) is...
- 3 (1) Paragraph 1 (non-domestic rating accounts) is amended as follows....
- 4 (1) Paragraph 2 (credits and debits to non-domestic rating accounts)...
- 5 In paragraph 3(1) (end of year calculations), for "Secretary of...
- 6 Before paragraph 4 (and after the heading to Part 2...
- 7 (1) Paragraph 4 (rules as to calculation of billing authority's...
- 8 (1) Paragraph 5 (calculation and payment of billing authority's nondomestic...
- 9 (1) Paragraph 6 (further provisions as to calculation and payment...
- 10 (1) Paragraph 8 (interpretation of Part 3 of Schedule 8)...
- 11 (1) Paragraph 9 (calculation of distributable amount) is amended as...
- 12 In paragraph 9A (application of Part 3 to years where...
- 13 (1) Paragraph 10 (requirement for local government finance report to...
- 14 (1) Paragraph 11 (calculation of sums payable to receiving authorities...
- 15 (1) Paragraph 12 (payment of sums to receiving authorities out...
- 16 (1) Paragraph 13 (making of amending report in relation to...
- 17 (1) Paragraph 14 (calculation of sums payable to receiving authorities...
- 18 (1) Paragraph 15 (payments following amending report) is amended as...

# Non-Domestic Rating Act 1992 (c. 46)

- 19 The Non-Domestic Rating Act 1992 is amended as follows.
- 20 (1) Section 4 (which modifies Schedule 8 to the LGFA...
- 21 In section 5 (which modifies Schedule 8 to the LGFA...

# Consequential revocation and repeal

22 In consequence of the amendments made by this Part of...

#### Part 2 — OTHER AMENDMENTS

## LGFA 1988

- 23 The LGFA 1988 is amended as follows.
- 24 (1) Section 90 (payments to and from collection funds) is...
- 25 (1) Section 97 (principal transfers between funds) is amended as...
- 26 (1) Section 99 (regulations about funds) is amended as follows....
- 27 In section 140(2) (separate administration of Parts 3 and 4...
- 28 (1) Section 141 (payments to and from authorities) is amended...
- 29 In section 144(2) (definition of "billing authority" etc), at the...

#### LGFA 1992

30 In Schedule 13 to the LGFA 1992 (minor and consequential...

## Audit Commission Act 1998 (c. 18)

31 In section 28(1) of the Audit Commission Act 1998 (certification...

## Local Government Act 2003 (c. 26)

- 32 The Local Government Act 2003 is amended as follows.
- 33 In section 70 (local retention of rates) omit subsections (4)...
- 34 In Schedule 7 (minor and consequential amendments) omit paragraph 22(a)....
  - SCHEDULE 4 Amendments relating to council tax reduction schemes Part 1 — SCHEDULES TO BE INSERTED INTO THE LGFA 1992
  - 1 After Schedule 1 to the LGFA 1992 insert— SCHEDULE 1A... Part 2 — OTHER AMENDMENTS

## LGFA 1988

2 In Part 1 of Schedule 11 to the LGFA 1988...

# LGFA 1992

- 3 The LGFA 1992 is amended as follows.
- 4 In section 10(1) (basic amount payable), for "13" substitute "...
- 5 (1) Section 66 (matters to be questioned only by judicial...
- 6 In section 67 (functions to be discharged only by authority),...
- 7 (1) In Schedule 2 (administration), paragraph 21 (application of Schedule...

# Local Government Act 2003 (c. 26)

- 8 The Local Government Act 2003 is amended as follows.
- 9 Omit section 76 (insertion of section 13A of the LGFA...
- 10 In section 105(2)(aa) (functions of the Valuation Tribunal Service: payments...

# Changes to legislation:

There are currently no known outstanding effects for the Local Government Finance Act 2012.