



Local Government Finance Act 1992

CHAPTER 14

LOCAL GOVERNMENT FINANCE ACT 1992

PART I

COUNCIL TAX: ENGLAND AND WALES

CHAPTER I

MAIN PROVISIONS

Preliminary

- 1 Council tax in respect of dwellings.
- 2 Liability to tax determined on a daily basis.

Chargeable dwellings

- 3 Meaning of "dwelling".
- 4 Dwellings chargeable to council tax.
- 5 Different amounts for dwellings in different valuation bands.

Liability to tax

- 6 Persons liable to pay council tax.
- 7 Liability in respect of caravans and boats.
- 8 Liability in prescribed cases.
- 9 Liability of spouses.

Amounts of tax payable

- 10 Basic amounts payable.
- 11 Discounts.

Changes to legislation: Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 29 April 2023. 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

- 11A Discounts: special provision for England
- 11B Higher amount for long-term empty dwellings: England
- 12 Discounts: special provision for Wales.
- 12A Higher amount for long-term empty dwellings: Wales
- 12B Higher amount for dwellings occupied periodically: Wales
- 13 Reduced amounts.
- 13A Reductions by billing authority
- 13B Transitional arrangements

Administration and appeals

- 14 Administration, penalties and enforcement.
- 14A Regulations about powers to require information
- 14B Regulations about offences
- 14C Regulations about penalties
- 14D Sections 14A to 14C: supplementary
- 15 Valuation tribunals.
- 16 Appeals: general.

Miscellaneous

- 17 Completion of new dwellings.
- 18 Death of persons liable.
- 19 Exclusion of Crown exemption in certain cases.

CHAPTER II

VALUATION LISTS

Preliminary

- 20 Listing officers.

The lists

- 21 Valuations for purposes of lists.
- 22 Compilation and maintenance of lists.
- 22A Amalgamated valuation lists for Welsh billing authorities.
- 22B Compilation and maintenance of new lists
- 23 Contents of lists.
- 24 Alteration of lists.
- 25 Compilation and maintenance of new lists.

Supplemental

- 25A Powers of entry: England
- 26 Powers of entry: Wales
- 27 Information about properties.
- 28 Information about lists.
- 29 Information about proposals and appeals.

CHAPTER III

SETTING OF COUNCIL TAX

Changes to legislation: Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 29 April 2023. 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

Setting of amounts

- 30 Amounts for different categories of dwellings.
- 31 Substituted amounts.

The requisite calculations

- 31A Calculation of council tax requirement by authorities in England
- 31B Calculation of basic amount of tax by authorities in England
- 32 Calculation of budget requirement by authorities in Wales.
- 33 Calculation of basic amount of tax by authorities in Wales.
- 34 Additional calculations where special items relate to part only of area.
- 35 Special items for purposes of section 34.
- 36 Calculation of tax for different valuation bands.
- 36A Substitute calculations: England
- 37 Substitute calculations.

Supplemental

- 38 Information for purposes of Chapter III.

CHAPTER IV

PRECEPTS

Preliminary

- 39 Precepting and precepted authorities.

Issue of precepts

- 40 Issue of precepts by major precepting authorities.
- 41 Issue of precepts by local precepting authorities.
- 42 Substituted precepts.

Calculations by major precepting authorities

- 42A Calculation of council tax requirement by authorities in England
- 42B Calculation of basic amount of tax by authorities in England
- 43 Calculation of budget requirement by authorities in Wales.
- 44 Calculation of basic amount of tax by authorities in Wales .
- 45 Additional calculations where special items relate to part only of area.
- 46 Special items for purposes of section 45.
- 47 Calculation of tax for different valuation bands.
- 48 Calculation of amount payable by each billing authority.
- 49 Substitute calculations.

Calculations by local precepting authorities

- 49A Calculation of council tax requirement by authorities in England
- 49B Substitute calculations
- 50 Calculation of budget requirement by authorities in Wales .
- 51 Substitute calculations.

Supplemental

- 52 Information for purposes of Chapter IV.

Changes to legislation: Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 29 April 2023. 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

CHAPTER IVZA

REFERENDUMS RELATING TO COUNCIL TAX INCREASES

Interpretation of Chapter

52ZA Interpretation of Chapter

Determination of whether increase excessive

52ZB Duty to determine whether council tax excessive
 52ZC Determination of whether increase is excessive
 52ZD Approval of principles
 52ZE Alternative notional amounts

Excessive increase in council tax by billing authority

52ZF Billing authority's duty to make substitute calculations
 52ZG Arrangements for referendum
 52ZH Effect of referendum
 52ZI Failure to hold referendum

Excessive increase in council tax by precepting authority

52ZJ Major precepting authority's duty to make substitute calculations
 52ZK Major precepting authority's duty to notify appropriate billing authorities
 52ZL Local precepting authority's duty to make substitute calculations
 52ZM Local precepting authority's duty to notify appropriate billing authority
 52ZN Arrangements for referendum
 52ZO Effect of referendum
 52ZP Failure to hold referendum

Regulations about referendums

52ZQ Regulations about referendums

Directions that referendum provisions are not to apply

52ZR Direction that referendum provisions are not to apply
 52ZS Directions to billing authorities
 52ZT Directions to major precepting authorities
 52ZU Directions to the Greater London Authority
 52ZV Directions to local precepting authorities
 52ZW Further provisions about directions

Meaning of basic amount of council tax

52ZX Meaning of relevant basic amount of council tax
 52ZY Information for purposes of Chapter 4ZA

CHAPTER IVA

LIMITATION OF COUNCIL TAX AND PRECEPTS

Changes to legislation: Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 29 April 2023. 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

Introduction

52A Interpretation.

Designation or nomination

52B Power to designate or nominate authorities.
52C Alternative notional amounts.
52D Designation or nomination.

Designation for year under consideration

52E Designation.
52F Challenge of maximum amount.
52G Acceptance of maximum amount.
52H No challenge or acceptance.
52I Duty of designated billing authority.
52J Duty of designated precepting authority.
52K Failure to substitute.

Nomination

52L Nomination.
52M Designation after nomination.
52N No designation after nomination.

Designation after previous designation

52P Designation after previous designation.

Position after designation under section 52M or 52P

52Q Challenge of maximum amount.
52R Acceptance of maximum amount.
52S No challenge or acceptance.
52T Duty of designated billing authority.
52U Duty of designated precepting authority.
52V Failure to make or substitute calculations.

Supplemental

52W Meaning of budget requirement.
52X Calculations to be net of precepts.
52Y Information for purposes of Chapter IVA.
52Z Separate administration in England and Wales.

CHAPTER V

Preliminary

53 Authorities subject to designation.

Designation

54 Power to designate authorities.
55 Special transitional provisions.

Changes to legislation: Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 29 April 2023. 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

56 Designation of authorities.

Maximum amounts

- 57 Challenge of maximum amount.
- 58 Acceptance of maximum amount.
- 59 No challenge or acceptance.

Substitute calculations

- 60 Duty of designated billing authority.
- 61 Duty of designated precepting authority.
- 62 Failure to substitute.

Supplemental

- 63 Separate administration in England and Wales.
- 64 Information for purposes of Chapter V.

CHAPTER VI

MISCELLANEOUS AND SUPPLEMENTAL

- 65 Duty to consult ratepayers.
- 66 Judicial review.
- 67 Functions to be discharged only by authority.
- 68 Information required by Secretary of State.
- 69 Interpretation etc. of Part I.

PART II

COUNCIL TAX: SCOTLAND

Preliminary

- 70 Council tax in respect of dwellings.
- 71 Liability to be determined on a daily basis.

Chargeable dwellings

- 72 Dwellings chargeable to council tax.
- 73 Alterations to valuation roll.
- 74 Different amounts for dwellings in different valuation bands.

Liability to tax

- 75 Persons liable to pay council tax.
- 76 Liability in prescribed cases.
- 77 Liability of spouses.
- 77A Liability of civil partners

Amounts of tax payable

- 78 Basic amounts payable.
- 79 Discounts.
- 80 Reduced amounts.
- 80A Local authority's power to reduce amount of tax payable

Changes to legislation: Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 29 April 2023. 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

Appeals

- 81 Appeal to the First-tier Tribunal.
- 82 Appeal procedure.

New dwellings

- 83 Completion of new dwellings.

Valuation lists

- 84 Compilation and maintenance of valuation lists.
- 85 Distribution of lists.
- 86 Valuation of dwellings.
- 87 Alteration of lists.
- 88 Compilation and maintenance of new lists.

Valuation lists: supplemental

- 89 Powers of entry.
- 90 Information about properties.
- 91 Information about lists.
- 92 Information about proposals and appeals.

Setting of the tax

- 93 Setting of council tax.
- 94 Substituted and reduced settings.
- 94A Transitional provisions.
- 95 District council tax: setting and collection.
- 96 Information.

Levying and collection of the tax

- 97 Levying and collection of council tax.

Miscellaneous and supplemental

- 98 Information required by Secretary of State.
- 99 Interpretation of Part II.

PART III

COMMUNITY CHARGES

- 100 Abolition of community charges.
- 101 Transitory exemption for school leavers.
- 102 Transitory enforcement provisions for England and Wales.

PART IV

MISCELLANEOUS

Social security

- 103 Council tax benefit.

Changes to legislation: Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 29 April 2023. 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

English and Welsh provisions

- 104 Non-domestic rating, grants and funds.
- 105 Grants to voluntary organisations.
- 106 Council tax and community charges: restrictions on voting.

Scottish provisions

- 107 Water and sewerage charges.
- 108 Payments to local authorities by Secretary of State.
- 108A Special grants.
- 109 Council tax grants.
- 110 Amendments to the 1975 Act in relation to non-domestic rates.
- 111 Statutory and other references to rateable values etc.
- 112 Council tax and community charges: restrictions on voting.

PART V

SUPPLEMENTAL

- 113 Orders and regulations.
- 114 Power to make supplementary provision.
- 115 Financial provisions.
- 116 Interpretation: general.
- 117 Minor and consequential amendments and repeals.
- 118 Savings and transitional provisions.
- 119 Short title, commencement and extent.

SCHEDULES

SCHEDULE 1 — Persons Disregarded for Purposes of Discount

Persons in detention

- 1 (1) A person shall be disregarded for the purposes of...

The severely mentally impaired

- 2 (1) A person shall be disregarded for the purposes of...

Persons in respect of whom child benefit is payable

- 3 (1) A person shall be disregarded for the purposes of...

Students etc.

- 4 (1) A person shall be disregarded for the purposes of...
- 5 (1) An institution shall, on request, supply a certificate under...

Hospital patients

- 6 (1) A person shall be disregarded for the purposes of...

Patients in homes in England and Wales

- 7 (1) A person shall be disregarded for the purposes of...

Changes to legislation: Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 29 April 2023. 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

Patients in homes in Scotland

- 8 (1) A person shall be disregarded for the purposes of...

Care workers

- 9 (1) A person shall be disregarded for the purposes of...

Residents of certain dwellings

- 10 (1) A person shall be disregarded for the purposes of...

Persons of other descriptions

- 11 A person shall be disregarded for the purposes of discount...
12 (1) Regulations under paragraph 11 made by the Welsh Ministers...

SCHEDULE 1A — Council tax reduction schemes: England

Interpretation

- 1 In this Schedule— (a) “ scheme ” means council tax...

Matters to be included in schemes

- 2 (1) A scheme must state the classes of person who...

Preparation of a scheme

- 3 (1) Before making a scheme, the authority must (in the...

Default scheme

- 4 (1) The Secretary of State must by regulations prescribe a...

Revisions to and replacement of scheme

- 5 (1) For each financial year, each billing authority must consider...

Arrangements to deal with shortfall in council tax receipts

- 6 (1) In this paragraph “ scheme authority ” means, in...

Provision of information to the Secretary of State

- 7 (1) The Secretary of State may serve on a billing...

Guidance

- 8 In exercising any function relating to schemes, a billing authority...

Transitional provision

- 9 (1) The Secretary of State may by regulations make such...

SCHEDULE 1B — Council tax reduction schemes: Wales

Interpretation

- 1 In this Schedule— (a) “ the regulations ” means regulations...

Changes to legislation: Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 29 April 2023. 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

Application of schemes

- 2 (1) The regulations may— (a) prescribe, for each scheme that...

Persons entitled to reductions

- 3 (1) The regulations may prescribe— (a) classes of person who...

Reductions

- 4 (1) The regulations may prescribe reductions, including minimum and maximum...

Other matters

- 5 (1) The regulations may require each scheme to state—
6 (1) The regulations may— (a) require other matters to be...

Transitional provision

- 7 (1) The regulations may make such transitional provision regarding the...

Guidance

- 8 In exercising any function relating to schemes, a specified authority...

SCHEDULE 2 — Administration

Introduction

- 1 (1) The Secretary of State may make regulations containing such...

Collection of council tax

- 2 (1) In the following provisions of this paragraph—
3 (1) Regulations under this Schedule may include provision as to...

Variations and increases

- 4 (1) In the following provisions of this paragraph—
5 Regulations under this Schedule may include, as regards a case...

Reductions for lump sum payment etc.

- 6 (1) Regulations under this Schedule may include provision empowering an...
7 (1) Regulations under this Schedule may include provision that where —...

Exempt dwellings etc.

- 8 (1) Regulations under this Schedule may include provision that an...
9 (1) Regulations under this Schedule may include provision that, as...
10 (1) Regulations under this Schedule may include, as regards a...

Supply of information to authorities

- 11 (1) Regulations under this Schedule may include provision that any...

Changes to legislation: Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 29 April 2023. 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

- 12 (1) Regulations under this Schedule may include provision that any...
- 13
- 14 (1) Where regulations under this Schedule impose a duty on...
- 15 (1) Regulations under this Schedule may include provision that no...
- 15A (1) A Revenue and Customs official may supply information which...
- 15B (1) A Revenue and Customs official may supply information which...
- 15C (1) A Revenue and Customs official may supply information which...
- 15D (1) A person to whom sub-paragraph (2) applies is guilty...

Supply of information by authorities

- 16 (1) Regulations under this Schedule may include provision that (so...
- 17 (1) Regulations under this Schedule may include provision that an...

Use of information by authorities

- 18 Regulations under this Schedule may include provision that, in carrying...
- 18A (1) A billing An authority may use information it has...

Arrangements with Scottish housing bodies

- 19 (1) Subject to sub-paragraph (3) below, a local authority may...

Supplemental

- 20 In this Schedule— (a) any reference to a payment on...
- 21 (1) This paragraph applies where a billing authority exercises the...
- 22 (1) This paragraph applies where a local authority establishes an...

SCHEDULE 3 — Penalties

Failure to supply information to or notify billing authority

- 1 (1) Where a person is requested by a billing authority...

Failure to supply information to or notify levying authority

- 2 (1) Where a person is requested by a local authority to...

General

- 3 (1) A person may appeal to a valuation tribunal if...
- 4 Where a person is convicted of an offence, the conduct...
- 5 (1) If it appears to the Treasury that there has...
- 6 (1) The Secretary of State may make regulations containing provision...

SCHEDULE 4 — Enforcement: England and Wales

Regulations for recovery of sums payable

- 1 (1) The Secretary of State may make regulations in relation...

Provision which may be made

- 2 (1) Regulations under sub-paragraph (1) of paragraph 1 above may...

Changes to legislation: Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 29 April 2023. 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

Liability orders

- 3 (1) Regulations under paragraph 1(1) above may provide that—

Information

- 4 (1) Regulations under paragraph 1(1) above may provide that where...

Attachment of earnings etc.

- 5 (1) Regulations under paragraph 1(1) above may provide that where...

Deductions from income support

- 6 (1) Regulations under paragraph 1(1) above may provide that where...

Distress

- 7 (1) Regulations under paragraph 1(1) above may provide that where...

Commitment to prison

- 8 (1) Regulations under paragraph 1(1) above may provide , in...

Bankruptcy

- 9 (1) Regulations under paragraph 1(1) above may provide that where...

Winding up

- 10 (1) Regulations under paragraph 1(1) above may provide that where...

Charging orders

- 11 (1) Regulations under paragraph 1(1)(a) above may provide that where...
11A Regulations under paragraph 1(1)(a) above may provide that two or...

Relationship between remedies

- 12 (1) As regards a case where a magistrates' court has...

Quashing of liability orders

- 12A Regulations under paragraph 1(1) above may provide—

Magistrates and justices

- 13 Regulations under paragraph 1(1) above may include—

Admissibility of evidence

- 14 (1) Regulations under paragraph 1(1) above may include provision that,...

Exclusion of certain matters

- 15 Regulations under paragraph 1(1) above may provide that any matter...

Changes to legislation: Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 29 April 2023. 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

Costs

- 16 Regulations under paragraph 1(1) above may provide that where an...

Termination of proceedings

- 17 (1) Regulations under paragraph 1(1) above may provide that in...

Offences

- 18 (1) Regulations under paragraph 1(1) above may provide that a...

Other enactments

- 19 (1) Regulations under paragraph 1(1) above may apply any provision...

Interpretation

- 20 In this Schedule, except paragraphs 5(1A)(b)(ii), 6 and 8 ,...

SCHEDULE 5 — Part Residential Subjects: Scotland

Addition, deletion or amendment of apportionment notes

- 1 Where, on or after 1st April 1993, the assessor alters...
2 Subject to paragraph 6 below, where, on or after 1st...
3 Subject to paragraph 6 below, where, under any of the...

Date of coming into effect of addition, deletion or amendment of apportionment note

- 4 Where an apportionment note is included under paragraph 1 above...
5 Subject to paragraph 6 below, where the valuation roll is...
6 No alteration to the valuation roll consisting of an amendment...

Revaluation

- 7 Where the assessor makes up a valuation roll in respect...

General

- 8 For the purposes of this Schedule the extent to which...
9 No rates shall be leviable in respect of such part...

Noting of date on which alterations take effect

- 10 Where the assessor has altered the entry in the valuation...

Notification of addition, deletion or alteration of apportionment notes

- 11 Section 3 of the 1975 Act (which requires the assessor...

SCHEDULE 6 — Completion of New Buildings: Scotland

- 1 (1) Where a local assessor is of the opinion—
2 (1) A person on whom a completion noticed is served...
3 (1) Subject to subparagraph (2) below, section 192 (service of...
4 In the case of a building to which work remains...

SCHEDULE 7 — Reduction of Council Tax: Scotland

Changes to legislation: Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 29 April 2023. 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

Parliamentary proceedings for reduction of council tax

- 1 (1) If the Secretary of State is satisfied that the...

Procedure prior to Parliamentary proceedings

- 2 The Secretary of State shall not make and cause to...

Effect of approval of report

- 3 (1) If a report under paragraph 1 above is approved...

Supplementary

- 4 (1) A report under paragraph 1 above may relate to...

SCHEDULE 8 — Enforcement: Scotland

- 1 (1) This Schedule applies to any sum which has become...
 2 (1) Subject to sub-paragraphs (4) and (5) below, any sum...
 3 (1) In any proceedings for the recovery of any sum...
 4 (1) Subject to sub-paragraph (2) below and without prejudice to...
 5 (1) Regulations under this Schedule may provide that where a...
 6 (1) Regulations made under this paragraph may provide that where...

SCHEDULE 9 — Social Security: Council Tax Benefit

Social Security Contributions and Benefits Act 1992 (c. 4)

- 1 (1) In subsection (1) of section 123 of the Social...
 2
 3 In subsection (2) of section 130 of that Act (housing...
 4 For section 131 of that Act there shall be substituted...
 5 (1) In subsection (1) of section 132 of that Act...
 6 In subsection (3) of section 133 of that Act (polygamous...
 7 Subsection (3) of section 134 (exclusion of benefit) of that...
 8
 9 In subsection (1) of section 137 (interpretation of Part VII)...
 10 In subsection (6) of section 175 of that Act (regulations,...
 11 A statutory instrument containing (alone or with other provisions)
 regulations...

Social Security Administration Act 1992 (c. 5)

- 12 (1) In subsection (1) of section 6 of the Social...
 13 In subsection (3) of section 7 of that Act (relationship...
 14 (1) In subsection (1) of section 63 of that Act...
 15 (1) In subsection (1) of section 76 of that Act...
 16 (1) In subsection (1) of section 77 of that Act...
 17 (1) In subsection (2) of section 116 of that Act...
 18
 19 (1) For subsections (1) and (2) of section 138 of...
 20 (1) In subsection (1) of section 139 of that Act...
 21
 22 In subsection (2)(d) of section 163 of that Act (general...
 23 In subsection (1) of section 176 of that Act (consultation...
 24 In subsection (7) of section 189 of that Act (regulations...

Changes to legislation: Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 29 April 2023. 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

- 25 In section 191 of that Act (interpretation: general)—
26 A statutory instrument containing (alone or with other provisions)
regulations...

SCHEDULE 10 — Local Government Finance: England and Wales
Part I — NON-DOMESTIC RATING

Alteration of lists

- 1 In section 55 of the 1988 Act (alteration of lists),...

Multiple moorings

- 2 (1) In section 64 of the 1988 Act (hereditaments), after...

Places of religious worship etc.

- 3 In Schedule 5 to the 1988 Act (non-domestic rating: exemption),...

Valuation

- 4 In Schedule 6 to the 1988 Act (non-domestic rating: valuation),...

Special authorities' multipliers

- 5 In Part II of Schedule 7 to the 1988 Act...

Contributions

- 6 (1) Part II of Schedule 8 to the 1988 Act...

Pooling

- 7 For Part III of Schedule 8 to the 1988 Act...

Part II — GRANTS

- 8 In section 76 of the 1988 Act (interpretation), for subsections...
9 In section 78 of the 1988 Act (revenue support grant),...
10 After section 78 of the 1988 Act there shall be...
11 (1) In subsection (1) of section 79 of the 1988...
12 Sections 80 and 81 of the 1988 Act (distribution reports...
13 For section 82 of the 1988 Act there shall be...
14 Section 84 of the 1988 Act (special provision for transitional...
15 Immediately before section 85 of the 1988 Act there shall...
16
17 In section 86 of the 1988 Act (effect of report's...
18 For section 88A of the 1988 Act there shall be...

Part III — FUNDS

- 19 In subsection (1) of section 89 of the 1988 Act...
20 For section 90 of the 1988 Act there shall be...
21 Sections 95 and 96 of the 1988 Act (calculations and...
22 For section 97 of the 1988 Act there shall be...
23 (1) In section 98 of the 1988 Act (other transfers...
24 For section 99 of the 1988 Act there shall be...

SCHEDULE 11 — Water and Sewerage Charges: Scotland
Part I — CHARGES FOR WATER SERVICES

Changes to legislation: Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 29 April 2023. 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

1

Estimation and apportionment of expenditure

2

3

4

Direct charges

5

Council water charge

6

Liability to pay council water charge

7

8

Setting of council water charge

9

10

Application of provisions relating to council tax

11

Non-domestic water rate

12

Part II — CHARGES FOR SEWERAGE SERVICES

13

Estimation and apportionment of expenditure

14

15

16

17

18

Non-domestic sewerage rate

19

20

21

22

23

Part III — MISCELLANEOUS PROVISIONS

Accounts

24

25

Changes to legislation: Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 29 April 2023. 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

Tariff of charges

- 26
27
Part IV — AMENDMENTS TO THE 1980 ACT
28 The 1980 Act shall be amended in accordance with the...
29 In section 9A (which relates to the exemption from charges...
30 In section 35 (which relates to the power to supply...
31
32
33
34
35 After section 56 there shall be inserted— Regulations as to...
36
37
38 In section 109(1) (which defines terms used in the Act)—...

SCHEDULE 12 — Payments to Local Authorities by Secretary of State: Scotland
Part I — PAYMENTS TO LOCAL AUTHORITIES

General

- 1 (1) The local authorities— (a) to which revenue support grant...
2 (1) A local government finance order shall be made only...

Payment of revenue support grant and non-domestic rate income

- 3 Revenue support grant and non-domestic rate income shall be paid...
4 The Secretary of State may determine that the amount of...

Secretary of State's power on local authority's failure to provide information

- 5 Where under section 199 of the 1973 Act (which provides...

Part II — NON-DOMESTIC RATING ACCOUNTS

The accounts

- 6 (1) In accordance with this Part of this Schedule the...

Credits and debits

- 7 (1) For each financial year there shall be credited (as...
8 (1) As soon as is reasonably practicable after the end...

Distributable amount

- 9 (1) Before a financial year begins the Secretary of State...

Part III — CONTRIBUTION

Non-domestic rating contributions

- 10 (1) The Secretary of State may make regulations containing rules...
11 (1) This paragraph applies where regulations under paragraph 10
above...
12 (1) Any calculation under paragraph 11 above of the amount...

SCHEDULE 13 — Minor and Consequential Amendments

Changes to legislation: Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 29 April 2023. 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

Forged Transfers Act 1891 (c. 43)

- 1 In section 2 of the Forged Transfers Act 1891 (definitions),...

Public Health (Scotland) Act 1897 (c. 38)

- 2 In section 3 of the Public Health (Scotland) Act 1897,...

Public Health Acts Amendment Act 1907 (c. 53)

- 3 In section 21 of the Public Health Acts Amendment Act...

Small Holdings and Allotments Act 1908 (c. 36)

- 4 In section 23 of the Small Holdings and Allotments Act...
5 In section 29 of that Act (management of allotments), in...

Civil Defence Act 1939 (c. 31)

- 6 In section 62 of the Civil Defence Act 1939 (power...

Statutory Orders (Special Procedure) Act 1945 (c. 18)

- 7 In section 11 of the Statutory Orders (Special Procedure) Act...

Civil Defence Act 1948 (c. 5)

- 8 In section 9 of the Civil Defence Act 1948 (interpretation),...

Valuation and Rating (Scotland) Act 1956 (c. 60)

- 9 After section 20 of the 1956 Act there shall be...
10 For section 22 of that Act there shall be substituted...

Local Government (Financial Provisions etc.) (Scotland) Act 1962 (c. 9)

- 11 In subsection (9) of section 4 of the Local Government...

Stock Transfer Act 1963 (c. 18)

- 12 In section 4 of the Stock Transfer Act 1963 (interpretation),...

Industrial and Provident Societies Act 1965 (c. 12)

- 13

Public Works Loans Act 1965 (c. 63)

- 14 In section 2 of the Public Works Loans Act 1965...

General Rate Act 1967 (c. 9)

- 15 In section 70 of the General Rate Act 1967 (provision...
16 In section 72 of that Act (agreed alterations after proposals),...
17 In section 73 of that Act (opposed proposals), in subsections...
18 In section 74 of that Act (proposals objected to by...
19 In section 75 of that Act (two or more proposals...
20 In section 76 of that Act (appeals against objections to...
21 In section 77 of that Act (appeal to Lands Tribunal),...

Changes to legislation: Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 29 April 2023. 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

- 22 In section 78 of that Act (arbitration with respect to...
- 23 In section 83 of that Act (use of returns as...
- 24 In section 93 of that Act (membership of local authority...
- 25 In section 108 of that Act (inspection of documents), in...

National Loans Act 1968 (c. 13)

- 26 In Schedule 4 to the National Loans Act 1968 (local...

International Organisations Act 1968 (c. 48)

- 27 In section 2 of the International Organisations Act 1968 (specialised...
- 28 In Part II of Schedule 1 to that Act (privileges...

Development of Tourism Act 1969 (c. 51)

- 29

Pensions (Increase) Act 1971 (c. 56)

- 30 In Schedule 3 to the Pensions (Increase) Act 1971 (administrative,...

Tribunals and Inquiries Act 1971 (c. 62)

- 31

Local Government Act 1972 (c. 70)

- 32 In section 97 of the Local Government Act 1972 (removal...
- 33 In section 150 of that Act (expenses of parish and...
- 34 (1) In subsection (1)(b) of section 168 of that Act...

Local Government (Scotland) Act 1973 (c. 65)

- 35 In section 41(4) of the Local Government (Scotland) Act 1973...
- 36 In section 56 of that Act (arrangements for discharge of...
- 37 (1) In subsection (1) of section 109 of that Act...
- 38 Sections 110 and 110A of that Act (which make provision...
- 39 In section 111 of that Act (power to make regulations...
- 40 In subsection (1) of section 118 of that Act (local...

Local Government (Scotland) Act 1975 (c. 30)

- 41 In section 2 of the Local Government (Scotland) Act 1975...
- 42 In section 6 of that Act (valuation by formula of...
- 43 In section 37 of that Act (general interpretation)—
- 44 In Schedule 3 to that Act (which relates to borrowing...

Local Government (Miscellaneous Provisions) Act 1976 (c.57)

- 45 The power conferred by section 16 of the Local Government...

Rating (Disabled Persons) Act 1978 (c. 40)

- 46 In section 2 of the Rating (Disabled Persons) Act 1978...
- 47 In Schedule 1 to that Act (amount of rebate under...

Changes to legislation: Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 29 April 2023. 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

Justices of the Peace Act 1979 (c. 55)

48

Local Government, Planning and Land Act 1980 (c. 65)

49 In section 2(7)(aa) of the Local Government, Planning and Land...

Highways Act 1980 (c. 66)

50 In Part I of Schedule 6 to the Highways Act...

New Towns Act 1981 (c. 64)

51 In section 80 of the New Towns Act 1981 (general...

Acquisition of Land Act 1981 (c. 67)

52 In section 7 of the Acquisition of Land Act 1981...

Debtors (Scotland) Act 1987 (c. 18)

53 (1) In subsection (5) of section 1 of the Debtors...

54 (1) In subsection (4) of section 5 of that Act...

55 In section 106 of that Act (interpretation)—

56 In paragraph 35 of Schedule 5 to that Act, in...

Income and Corporation Taxes Act 1988 (c. 1)

57

Education Reform Act 1988 (c. 40)

58

Local Government Finance Act 1988 (c. 41)

59 In section 41 of the 1988 Act (local rating lists),...

60 In section 43 of that Act (occupied hereditaments: liability), in...

61 In section 44 of that Act (occupied hereditaments: supplementary), in...

62 (1) In subsection (1) of section 44A of that Act...

63 In section 45 of that Act (unoccupied hereditaments: liability), in...

64 In section 46 of that Act (unoccupied hereditaments: supplementary),
in...

65 (1) In subsections (1)(a) and (3) of section 47 of...

66 (1) In subsection (1) of section 49 of that Act...

67 (1) In subsection (1)(a) of section 55 of that Act...

68 In section 58 of that Act (special provision for 1995...

69 In section 61 of that Act (valuation officers), in subsection...

70 (1) In subsection (2D) of section 66 of that Act...

71 In section 67 of that Act (interpretation), in subsection (2),...

72 (1) In subsection (4) of section 74 of that Act...

73 (1) In subsection (2) of section 75 of that Act...

74

75 In section 128(1C) of that Act (levying of rates after...

76 (1) In subsection (2) of section 138 of that Act...

77 (1) In subsection (5)(a) of section 139A of that Act...

Changes to legislation: Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 29 April 2023. 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

- 78 (1) In subsection (1) of section 140 of that Act...
- 79 (1) For subsections (6) to (8) of section 141 of...
- 80 (1) In subsection (3) of section 143 of that Act...
- 81 (1) For subsection (2) of section 144 of that Act...
- 82 In section 146 of that Act (interpretation: other provisions), subsection...
- 83 (1) In paragraph 1 of Schedule 4A to that Act...
- 84 (1) In Schedule 7 to that Act (non-domestic rating multipliers),...
- 85 In Schedule 7A to that Act (non-domestic rating: 1990-95), in...
- 86 (1) In sub-paragraph (1)(c) of paragraph 2 of Schedule 8...
- 87 (1) In paragraph 2(1)(c) of Schedule 9 to that Act...
- 88 (1) In paragraph 1(1) of Schedule 11 to that Act...
- 89 Paragraph 5 of Schedule 12 to that Act shall cease...

Local Government and Housing Act 1989 (c. 42)

- 90 In section 39 of the Local Government and Housing Act...

Town and Country Planning Act 1990 (c. 8)

- 91 In section 336 of the Town and Country Planning Act...

Caldey Island Act 1990 (c. 44)

- 92 In section 2 of the Caldey Island Act 1990, after...

Natural Heritage (Scotland) Act 1991 (c. 28)

- 93 In paragraph 6 of Schedule 7 to the Natural Heritage...

Child Support Act 1991 (c. 48)

- 94 In Schedule 2 to the Child Support Act 1991 (provision...

Water Resources Act 1991 (c. 57)

- 95 (1) In subsection (5) of section 11 of the Water...
- 96 (1) In subsection (2) of section 135 of that Act...
- 97 Section 136 of that Act (determination of the relevant quotient)...
- 98 In Schedule 15 to that Act (supplemental provisions with respect...

Land Drainage Act 1991 (c. 59)

- 99 In section 45 of the Land Drainage Act 1991 (appeals...
- 100 (1) In subsections (1), (3) and (4) of section 46...

SCHEDULE 14 — Repeals

Changes to legislation:

Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 29 April 2023. 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.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- s. 6(2)(e) word omitted by [2012 c. 17 s. 13\(1\)](#)
- s. 52J(1)(a) word repealed by [2011 c. 20 Sch. 25 Pt. 12](#)
- s. 52K(1)(a) word repealed by [2011 c. 20 Sch. 25 Pt. 12](#)
- s. 52U(2)(a) word repealed by [2011 c. 20 Sch. 25 Pt. 12](#)
- Sch. 4 para. 12(1)(b) repealed by [2012 c. 5 Sch. 14 Pt. 1](#)
- Sch. 4 para. 6(1) words repealed by [2009 c. 24 Sch. 7 Pt. 1](#)
- Sch. 4 para. 6(2)(b) words repealed by [2009 c. 24 Sch. 7 Pt. 1](#)
- Sch. 4 para. 6(1) words repealed by [2012 c. 5 Sch. 14 Pt. 1](#)
- Sch. 4 para. 6(2)(b) words repealed by [2012 c. 5 Sch. 14 Pt. 1](#)
- Sch. 4 para. 12(1)(d) words repealed by [2012 c. 5 Sch. 14 Pt. 1](#)
- Sch. 4 para. 12(1)(b) words substituted by [2009 c. 24 Sch. 2 para. 4\(a\)](#)
- Sch. 4 para. 12(1)(d) words substituted by [2009 c. 24 Sch. 2 para. 4\(b\)](#)
- Sch. 8 para. 3(2) words repealed by [1994 c. 39 Sch. 14](#)
- Sch. 8 para. 4(2) words repealed by [1994 c. 39 Sch. 14](#)
- Sch. 8 para. 6(1) words repealed by [2009 c. 24 Sch. 7 Pt. 1](#)
- Sch. 8 para. 6(2)(b) words repealed by [2009 c. 24 Sch. 7 Pt. 1](#)
- Sch. 8 para. 6(1) words repealed by [2012 c. 5 Sch. 14 Pt. 1](#)
- Sch. 8 para. 6(2)(b) words repealed by [2012 c. 5 Sch. 14 Pt. 1](#)

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\(1\)](#)