



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

CHAPTER III

SETTING OF COUNCIL TAX

Setting of amounts

30 Amounts for different categories of dwellings.

- (1) For each financial year and each category of dwellings in its area, a billing authority shall, in accordance with subsection (2) below, set an amount of council tax.
- (2) An amount so set shall be calculated by taking the aggregate of—
 - (a) the amount which, in relation to the year and the category of dwellings, has been calculated (or last calculated) by the authority in accordance with [^{F1}—
 - (i) in the case of a billing authority in England, sections 31A, 31B and 34 to 36 below, or
 - (ii) in the case of a billing authority in Wales, sections 32 to 36 below;] and
 - (b) any amounts which, in relation [^{F2}—
 - (i) in the case of a billing authority in England, have been calculated in accordance with sections 42A, 42B and 45 to 47 below and have been stated (or last stated) in accordance with section 40 below in precepts issued to the authority by major precepting authorities, or
 - (ii) in the case of a billing authority in Wales, have been calculated in accordance with sections 43 to 47 below and have been stated (or last stated) in accordance with section 40 below in precepts issued to the authority by major precepting authorities.]

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- (3) Where the aggregate amount given by subsection (2) above is a negative amount, the amount set shall be nil.
- (4) Dwellings fall within different categories for the purposes of subsections (1) and (2) above according as different calculations have been made in relation to them in accordance with ^{F3}—
- (a) in the case of a billing authority in England, sections 31A, 31B and 34 to 36 below, or sections 42A, 42B and 45 to 47 below, or both, or
 - (b) in the case of a billing authority in Wales, sections 32 to 36 below, or sections 43 to 47 below, or both.]
- (5) A billing authority shall assume for the purposes of subsections (1) and (2) above that each of the valuation bands is shown in its valuation list as applicable to one or more dwellings situated in its area or (as the case may be) each part of its area as respects which different calculations have been so made.
- (6) Any amount must be set before 11th March in the financial year preceding that for which it is set, but is not invalid merely because it is set on or after that date.
- (7) No amount may be set before the earlier of the following—
- (a) 1st March in the financial year preceding that for which the amount is set;
 - (b) the date of the issue to the authority of the last precept capable of being issued to it (otherwise than by way of substitute) by a major precepting authority for the financial year for which the amount is set.
- (8) No amount may be set unless the authority has made in relation to the year the calculations required by this Chapter.
- (9) A purported setting of an amount, if done in contravention of subsection (7) or (8) above, shall be treated as not having occurred.
- ^{F4}(10) Where the major precepting authority in question is the Greater London Authority, subsections (2)(b) and (4) above shall have effect as if the references to sections 43 to 47 below were references to the appropriate Greater London provisions.
- (11) In this section, “the appropriate Greater London provisions” means—
- (a) sections 85 to 90 of the Greater London Authority Act 1999 and section 47 below; or
 - (b) in the case of calculations by way of substitute, sections 85, 86 and 88 to 90 of, and Schedule 7 to, that Act and section 47 below.]

Textual Amendments

- F1** Words in s. 30(2)(a) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 8\(2\)\(a\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F2** Words in s. 30(2)(b) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 8\(2\)\(b\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F3** Words in s. 30(4) substituted (3.12.2011) by virtue of [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 8\(3\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F4** S. 30(10)(11) added (12.1.2000 subject to transitional provisions in Schedule 1, Table 1, of the commencing S.I.) by [1999 c. 29, s. 81 \(with Sch. 12 para. 9\(1\)\)](#); [S.I. 1999/3434, art. 2, Sch. 1](#)

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Modifications etc. (not altering text)

- C1** Pt. 1 modified (24.12.2008) by [The Local Government \(Structural Changes\) \(Finance\) Regulations 2008 \(S.I. 2008/3022\)](#), regs. 1(2), **8**
- C2** Pt. 1 modified (24.12.2008) by [The Local Government \(Structural Changes\) \(Finance\) Regulations 2008 \(S.I. 2008/3022\)](#), regs. 1(2), **7**
- C3** Pt. 1 Ch. 3 (ss. 30-38) modified (E.) (1.2.1993) by [S.I. 1993/22](#), **art. 3(4)**
- C4** Pt. 1 Chs. 3, 4 (ss. 30-52) modified (E.) (1.2.1993) by [S.I. 1993/22](#), **art. 4(2)**
- C5** S. 30 modified (24.12.2008) by [The Local Government \(Structural Changes\) \(Finance\) Regulations 2008 \(S.I. 2008/3022\)](#), reg. 1(2), **Sch. 2 para. 1**

31 Substituted amounts.

- (1) Where a billing authority has set amounts for a financial year under section 30 above and at any later time—
 - (a) it makes substitute calculations under section [^{F5}36A,] 37 [^{F6}, 52I or 52T] below;
 - [^{F7}(aa) substitute calculations it has made under section 52ZF below have effect by virtue of section 52ZH or 52ZI below; or]
 - (b) it is issued with a precept for the year (originally or by way of substitute) by a major precepting authority,it shall as soon as reasonably practicable after that time set amounts in substitution so as to give effect to those calculations or that precept.
- (2) Any amount set in substitution under subsection (1) above must be set in accordance with section 30 above, but subsection (6) of that section shall be ignored for this purpose.
- (3) Where a billing authority sets any amount in substitution under subsection (1) above (a new amount), anything paid to it by reference to the amount for which it is substituted (the old amount) shall be treated as paid by reference to the new amount.
- (4) If the old amount exceeds the new amount, the following shall apply as regards anything paid if it would not have been paid had the old amount been the same as the new amount—
 - (a) it shall be repaid if the person by whom it was paid so requires;
 - (b) in any other case it shall (as the billing authority determines) either be repaid or be credited against any subsequent liability of the person to pay in respect of any council tax set by the authority in accordance with section 30 above.
- [^{F8}(4A) Subject to any provision made by regulations under subsection (6) below, where an authority sets amounts in substitution under subsection (1)(a) above in the circumstances described in section 52ZO(6) or 52ZP(6) or (8) below, it may recover from the local precepting authority in question administrative expenses incurred by it in, or in consequence of, so doing.]
- (5) [^{F9}Subject to any provision made by regulations under subsection (6) below,] where an authority sets amounts in substitution under subsection (1)(b) above, it may recover from the major precepting authority administrative expenses incurred by it in, or in consequence of, so doing.
- [^{F10}(6) The Secretary of State may by regulations make provision for cases in which—
 - (a) subsection (4A) or (5) above does not apply, or

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(b) that subsection applies with modifications.]

Textual Amendments

- F5** Word in s. 31(1)(a) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 7 para. 9](#); S.I. 2011/2896, [art. 2\(i\)](#)
- F6** Words in s. 31 substituted (27.7.1999) by [1999 c. 27](#), s. 30, [Sch. 1 Pt. II para. 3](#)
- F7** S. 31(1)(aa) substituted for word in (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 6 para. 2\(2\)](#); S.I. 2011/2896, [art. 2\(i\)](#)
- F8** S. 31(4A) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 6 para. 2\(3\)](#); S.I. 2011/2896, [art. 2\(i\)](#)
- F9** Words in s. 31(5) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 6 para. 2\(4\)](#); S.I. 2011/2896, [art. 2\(i\)](#)
- F10** S. 31(6) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 6 para. 2\(5\)](#); S.I. 2011/2896, [art. 2\(i\)](#)

Modifications etc. (not altering text)

- C6** Pt. 1 Ch. 3 (ss. 30-38) modified (E.) (1.2.1993) by S.I. 1993/22, [art. 3\(4\)](#)
- C7** Pt. 1 Chs. 3, 4 (ss. 30-52) modified (E.) (1.2.1993) by S.I. 1993/22, [art. 4\(2\)](#)
- C8** S. 31(4A) excluded (E.) (16.3.2012) by [The Local Authority \(Referendums Relating to Council Tax Increases\) Regulations 2012 \(S.I. 2012/460\)](#), regs. 1(1)(b), [6\(2\)](#) (with reg. 6(1))
- C9** S. 31(5) applied (with modifications) (16.3.2012) by [The Local Authority \(Referendums Relating to Council Tax Increases\) Regulations 2012 \(S.I. 2012/460\)](#), regs. 1(1)(b), [4\(3\)](#) (with reg. 4(1))
- C10** S. 31(5) excluded (E.) (16.3.2012) by [The Local Authority \(Referendums Relating to Council Tax Increases\) Regulations 2012 \(S.I. 2012/460\)](#), regs. 1(1)(b), [4\(2\)](#) (with reg. 4(1))

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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\(1\)](#)