



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

CHAPTER I

MAIN PROVISIONS

Administration and appeals

[^{F1}14A Regulations about powers to require information

- (1) The appropriate authority may by regulations provide for the exercise, for prescribed council tax purposes, of—
 - (a) powers to require the provision of information;
 - (b) powers to require a person to enter into arrangements under which access is permitted to the person's electronic records.
- (2) The appropriate authority may by regulations make provision about arrangements for access to electronic records for prescribed council tax purposes where the arrangements are entered into otherwise than under a requirement of the kind mentioned in subsection (1)(b).
- (3) The appropriate authority may by regulations—
 - (a) make provision about the persons by whom powers conferred by regulations under this section may be exercised;
 - (b) make provision about the persons by whom arrangements under regulations under this section may be made;
 - (c) in particular, make provision for the authorisation by billing authorities of persons to exercise those powers or make those arrangements.

Changes to legislation: Local Government Finance Act 1992, Section 14A is up to date with all changes known to be in force on or before 27 April 2024. 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

- (4) The provision that may be made by regulations under this section includes, in particular, provision equivalent to—
- (a) provision made by a relevant enactment, or
 - (b) provision that is capable of being made under a relevant enactment,
- with such modifications as the appropriate authority thinks fit.
- (5) For the purposes of subsection (4), each of the following enactments as it had effect on the day on which the Local Government Finance Act 2012 was passed is a “relevant enactment”—
- (a) section 109A(8) of the Social Security Administration Act 1992 (application of section 109B of that Act to the Crown);
 - (b) section 109B of that Act (powers to require information);
 - (c) section 110A of that Act (authorisations by local authorities to exercise powers of investigation);
 - (d) section 110AA of that Act (power of local authority to require electronic access to information);
 - (e) section 121DA of that Act (interpretation of Part 6 of that Act);
 - (f) section 191 of that Act (interpretation of that Act).
- (6) This section does not affect the operation of Schedule 2 (administration of council tax).
- (7) In this section “council tax purposes” means purposes relating to a person's liability to pay council tax.]

Textual Amendments

F1 Ss. 14A-14D inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\)](#), s. 14(2)

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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\(1\)](#)