



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

CHAPTER I

MAIN PROVISIONS

Administration and appeals

[^{F1}14B Regulations about offences

- (1) The appropriate authority may by regulations provide for the creation of offences that may be committed by a person in prescribed circumstances—
 - (a) by intentionally delaying or obstructing a person in the exercise of a power conferred by regulations under section 14A(1);
 - (b) by refusing or failing to comply with any requirement under regulations under section 14A(1)(b) or with the requirements of any arrangements entered into in accordance with such regulations;
 - (c) by refusing or failing, when required to do so by or under this Act or by or under regulations made under this Act, to provide any information or document in connection with a person's liability to pay council tax;
 - (d) by making a false statement or representation in connection with such liability;
 - (e) by providing, or causing or allowing to be provided, in connection with such liability, a document or information which is false;
 - (f) by failing to notify, or causing or allowing a person to fail to notify, a matter that is relevant to such liability (including in particular any matter that is required to be notified by or under this Act or by or under regulations made under this Act).
- (2) Regulations under subsection (1)(a), (b) or (c)—

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- (a) must provide for an offence under the regulations to be triable only summarily;
 - (b) may not provide for such an offence to be punishable with a fine exceeding level 3 on the standard scale.
- (3) Regulations under subsection (1)(a), (b) or (c)—
- (a) may provide, in a case where a person is convicted of an offence under the regulations and the act or omission constituting the offence continues after the conviction, for the person to be guilty of a further offence and liable on summary conviction to a daily fine;
 - (b) may not provide for the daily fine to exceed £40.
- (4) Regulations under subsection (1)(d), (e) or (f) that create an offence that may only be committed by a person acting dishonestly—
- (a) must provide for the offence to be triable summarily or on indictment;
 - (b) may not provide for the offence to be punishable on summary conviction with imprisonment for a term exceeding [F²the general limit in a magistrates' court] or with a fine exceeding the statutory maximum;
 - (c) may not provide for the offence to be punishable on conviction on indictment with imprisonment for a term exceeding 7 years (and may provide for the offence to be punishable on conviction on indictment with a fine).
- (5) Regulations under this section that create an offence within subsection (4) that may be committed before [F³2 May 2022] may not provide for such an offence committed before that date to be punishable on summary conviction with imprisonment for a term exceeding 6 months.
- (6) Regulations under subsection (1)(d), (e) or (f) that create an offence that may be committed by a person acting otherwise than dishonestly—
- (a) must provide for the offence to be triable only summarily;
 - (b) may not provide for the offence to be punishable with imprisonment for a term exceeding 51 weeks or with a fine exceeding level 5 on the standard scale.
- (7) Regulations under this section that create an offence within subsection (6) that may be committed before the date that section 281(5) of the Criminal Justice Act 2003 comes into force may not provide for such an offence committed before that date to be punishable with imprisonment for a term exceeding 3 months.
- (8) The appropriate authority may by regulations make provision—
- (a) about defences to an offence under regulations under this section;
 - (b) about the commission by a body corporate of such an offence;
 - (c) about the conduct of proceedings for such an offence;
 - (d) about the time limits for bringing such proceedings;
 - (e) about the determination of issues arising in such proceedings;
 - (f) about other matters of procedure and evidence in relation to such offences.
- (9) 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.

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- (10) For the purposes of subsection (9), 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 111 of the Social Security Administration Act 1992 (offences relating to powers under that Act);
 - (b) section 111A of that Act (dishonest representations for obtaining benefit etc);
 - (c) section 112 of that Act (false representations for obtaining benefit etc.);
 - (d) section 115 of that Act (offences by bodies corporate);
 - (e) section 116 of that Act (legal proceedings);
 - (f) section 121DA of that Act (interpretation of Part 6 of that Act);
 - (g) section 191 of that Act (interpretation of that Act).]

Textual Amendments

- F1** Ss. 14A-14D inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\)](#), [s. 14\(2\)](#)
- F2** Words in [s. 14B\(4\)\(b\)](#) substituted (7.2.2023 at 12.00 p.m.) by [The Judicial Review and Courts Act 2022 \(Magistrates’ Court Sentencing Powers\) Regulations 2023 \(S.I. 2023/149\)](#), regs. 1(2), 2(1), [Sch. Pt. 1](#) table
- F3** Words in [s. 14B\(5\)](#) substituted (28.4.2022) by [The Criminal Justice Act 2003 \(Commencement No. 33\) and Sentencing Act 2020 \(Commencement No. 2\) Regulations 2022 \(S.I. 2022/500\)](#), regs. 1(2), [5\(1\)](#), [Sch. Pt. 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\(1\)](#)