



# Local Government Finance Act 1992

## 1992 CHAPTER 14

### PART I

#### COUNCIL TAX: ENGLAND AND WALES

### CHAPTER II

#### VALUATION LISTS

##### *Supplemental*

#### 26 Powers of entry<sup>[F1]</sup>: Wales]

- (1) If a valuation officer needs to value a dwelling <sup>[F2]</sup>in Wales] for the purpose of carrying out any of his functions, he and any servant of the Crown authorised by him in writing may enter on, survey and value the dwelling if subsections (2) and (3) below are fulfilled.
- (2) At least three clear days' notice in writing of the proposed exercise of the power must be given; and there shall be disregarded for this purpose any day which is—
  - (a) a Saturday, a Sunday, Christmas Day or Good Friday; or
  - (b) a day which is a bank holiday under the <sup>M1</sup>Banking and Financial Dealings Act 1971 in England and Wales.
- (3) In a case where a person authorised by a valuation officer proposes to exercise the power, that person must if required produce his authority.
- (4) If a person intentionally delays or obstructs a person in the exercise of a power under this section, he shall be liable on summary conviction to a fine not exceeding level 2 on the standard scale.
- (5) In this section and section 27 below “valuation officer” means any listing officer and any other officer of the Commissioners of Inland Revenue who is for the time being appointed by them to carry out any of their functions.

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**Changes to legislation:** Local Government Finance Act 1992, Section 26 is up to date with all changes known to be in force on or before 18 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](#)

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### Textual Amendments

- F1** Word in s. 26 heading inserted (1.10.2015) by [The Council Tax and Non-Domestic Rating \(Powers of Entry: Safeguards\) \(England\) Order 2015 \(S.I. 2015/982\)](#), arts. 1, **3(3)(a)**
- F2** Words in s. 26(1) inserted (1.10.2015) by [The Council Tax and Non-Domestic Rating \(Powers of Entry: Safeguards\) \(England\) Order 2015 \(S.I. 2015/982\)](#), arts. 1, **3(3)(b)**
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### Marginal Citations

- M1** 1971 c. 80.

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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\(1\)](#)