



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

CHAPTER III

SETTING OF COUNCIL TAX

Setting of amounts

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 [^{F1}36A,] 37 [^{F2}, 52I or 52T] below;
 - [^{F3}(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.

Changes to legislation: Local Government Finance Act 1992, Section 31 is up to date with all changes known to be in force on or before 22 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) 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.
- [^{F4}(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) [^{F5}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.
- [^{F6}(6) The Secretary of State may by regulations make provision for cases in which—
- (a) subsection (4A) or (5) above does not apply, or
 - (b) that subsection applies with modifications.]

Textual Amendments

- F1** 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)
- F2** Words in s. 31 substituted (27.7.1999) by 1999 c. 27, s. 30, **Sch. 1 Pt. II para. 3**
- F3** 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)
- F4** 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)
- F5** 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)
- F6** 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)

- C1** Pt. 1 Ch. 3 (ss. 30-38) modified (E.) (1.2.1993) by S.I. 1993/22, **art. 3(4)**
- C2** Pt. 1 Chs. 3, 4 (ss. 30-52) modified (E.) (1.2.1993) by S.I. 1993/22, **art. 4(2)**
- C3** 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))
- C4** 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))
- C5** 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))

Changes to legislation:

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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\(1\)](#)