



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

CHAPTER IV

PRECEPTS

Issue of precepts

41 Issue of precepts by local precepting authorities.

- (1) For each financial year a local precepting authority may issue a precept in accordance with this section.
- (2) A precept issued to a billing authority under this section must state, as the amount payable by that authority for the year, the amount which has been calculated (or last calculated) [^{F1}—
 - (a) in the case of a precepting authority in England, by that authority under section 49A below as its council tax requirement for the year, and
 - (b) in the case of a precepting authority in Wales, by that authority under section 50 below as its budget requirement for the year.]

[^{F2}(2A) The Secretary of State may by regulations make provision that a billing authority in England making calculations in accordance with section 31A above (originally or by way of substitute) may anticipate a precept under this section; and the regulations may include provision as to—

- (a) the amounts which may be anticipated by billing authorities in pursuance of the regulations;
- (b) the sums (if any) to be paid by such authorities in respect of amounts anticipated by them; and

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- (c) the sums (if any) to be paid by such authorities in respect of amounts not anticipated by them.]
- (3) The [^{F3}Welsh Ministers] may by regulations make provision that a billing authority [^{F4}in Wales] making calculations in accordance with section 32 above (originally or by way of substitute) may anticipate a precept under this section; and the regulations may include provision as to—
- (a) the amounts which may be anticipated by billing authorities in pursuance of the regulations;
 - (b) the sums (if any) to be paid by such authorities in respect of amounts anticipated by them; and
 - (c) the sums (if any) to be paid by such authorities in respect of amounts not anticipated by them.
- [^{F5}(3A) A statutory instrument containing regulations under subsection (3) is subject to annulment in pursuance of a resolution of Senedd Cymru.]
- (4) A precept under this section must be issued before 1st March in the financial year preceding that for which it is issued, but is not invalid merely because it is issued on or after that date.

Textual Amendments

- F1** Words in s. 41(2) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 7 para. 18(2)**; [S.I. 2011/2896](#), art. 2(i)
- F2** S. 41(2A) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 7 para. 18(3)**; [S.I. 2011/2896](#), art. 2(i)
- F3** Words in s. 41(3) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 7 para. 18(4)(a)**; [S.I. 2011/2896](#), art. 2(i)
- F4** Words in s. 41(3) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 7 para. 18(4)(b)**; [S.I. 2011/2896](#), art. 2(i)
- F5** S. 41(3A) inserted (E.W.) (20.3.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\)](#), **ss. 158(4)**, 175(3)(p)

Modifications etc. (not altering text)

- C1** Pt. I Chs. III-IV (ss. 30-52) modified (E.) (1.2.1993) by [S.I. 1993/22](#), **art. 4(2)**
- C2** S. 41 modified (E.) (1.2.1993) by [S.I. 1993/22](#), **art. 3(2)**
- C3** S. 41 applied (with modifications) (15.2.1995) by [S.I. 1995/161](#), **art. 3(1)**
- C4** S. 41 modified (4.6.1996) by [S.I. 1996/263](#), reg. 13(2)
S. 41 modified (W.) (2.5.2002) by [The Bridgend \(Cynffig, Cornelly and Pyle Communities\) \(Electoral Changes\) Order 2002 \(S.I. 2002/1129\)](#), **art. 5(2)**
- C5** S. 41 modified (W.) (3.3.2008 for specified purposes, 1.4.2008 in so far as not already in force) by [Powys \(Communities\) Order 2008 \(S.I. 2008/584\)](#), arts. 1(2)(3), **20(2)**
- C6** S. 41 applied (with modifications) (1.4.2011) by [The Pembrokeshire \(Communities\) Order 2011 \(S.I. 2011/683\)](#), arts. 1(3), **21(2)**
- C7** S. 41 modified (7.12.2011 for specified purposes, 3.5.2012 in so far as not already in force) by [The Swansea \(Communities\) Order 2011 \(S.I. 2011/2932\)](#), art. 1(2)(3), **22(2)**
- C8** S. 41 applied (with modifications) (W.) (coming into force in accordance with art. 1(2)(3) of the amending S.I.) by [The Monmouthshire \(Communities\) Order 2021 \(S.I. 2021/1227\)](#), **art. 251(3)**
- C9** S. 41(1) excluded (1.4.2009) by [The Charter Trustees Regulations 2009 \(S.I. 2009/467\)](#), regs. 1(1), **12(1)** (with reg. 1(2))
- C10** S. 41(4) modified (E.) (1.2.1993) by [S.I. 1993/22](#), **art. 3(3)(b)**
- C11** S. 41(4) applied (with modifications) (15.2.1995) by [S.I. 1995/161](#), **art. 3(2)(b)**

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- C12** S. 41(4) modified (4.6.1996) by S.I 1996/263, reg. 13(3)(b)
S. 41(4) modified (E.) (20.2.1998) by S.I. 1998/119, **art. 5(2)**
S. 41(4) modified (W.) (2.5.2002) by The Bridgend (Cynffig, Cornelly and Pyle Communities) (Electoral Changes) Order 2002 (S.I. 2002/1129), **art. 5(3)(b)**
- C13** S. 41(4) modified (W.) (3.3.2008 for specified purposes, 1.4.2008 in so far as not already in force) by Powys (Communities) Order 2008 (S.I. 2008/584), arts. 1(2)(3), **20(3)(b)**
- C14** S. 41(4) modified (E.) (8.4.2008) by Local Government Finance (New Parishes) (England) Regulations 2008 (S.I. 2008/626), regs. 1(1), **5(2)**
- C15** S. 41(4) applied (with modifications) (1.4.2011) by The Pembrokeshire (Communities) Order 2011 (S.I. 2011/683), arts. 1(3), **21(3)(b)**
- C16** S. 41(4) modified (7.12.2011 for specified purposes, 3.5.2012 in so far as not already in force) by The Swansea (Communities) Order 2011 (S.I. 2011/2932), art. 1(2)(3), **22(3)(b)**

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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\(1\)](#)