



# Local Government Finance Act 1992

## 1992 CHAPTER 14

### PART I

#### COUNCIL TAX: ENGLAND AND WALES

### CHAPTER IV

#### PRECEPTS

##### *Calculations by major precepting authorities*

#### **46 Special items for purposes of section 45.**

- (1) The items referred to in section 45(1) above are any expenses of the major precepting authority which are its special expenses and were taken into account by it in making the calculation in relation to the year under [<sup>F1</sup>section 42A(2) above or] section 43(2) above.
- (2) For the purposes of subsection (1) above—
  - <sup>F2</sup>(a) .....
  - (b) provided a resolution of a county council to the following effect is in force, the expenses of meeting a levy issued to or anticipated by it are its special expenses or (if the resolution relates to some only of those expenses) those to which the resolution relates are its special expenses;
  - <sup>F3</sup>(c) .....
  - <sup>F4</sup>(d) .....
- (3) For the purposes of section 45(1) above—
  - <sup>F5</sup>(a) .....
  - (b) expenses which are special by virtue of a resolution under subsection (2)(b) above relate to the part of the council's area in which the levying body carries out functions;

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**Changes to legislation:** Local Government Finance Act 1992, Section 46 is up to date with all changes known to be in force on or before 15 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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F6(c) .....

F7(d) .....

F8(4) .....

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#### Textual Amendments

- F1** Words in s. 46(1) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 7 para. 23](#); S.I. 2011/2896, [art. 2\(i\)](#)
- F2** S. 46(2)(a) repealed (1.4.1995) by [1994 c. 29](#), s. 93, [Sch. 9 Pt. I](#); S.I. 1994/3262, [art. 4\(1\)](#), [Sch.](#)
- F3** S. 46(2)(c) omitted (7.1.1997) by virtue of S.I. 1996/3071, [art. 2](#) [Sch. para. 4\(a\)](#)
- F4** S. 46(2)(d) repealed (12.1.2000) by [1999 c. 29](#), ss. 91, 423, [Sch. 34 Pt. I](#) (with [Sch. 12 para. 9\(1\)](#)); S.I. 1999/3434, [art. 2](#), [Sch. 2](#) Table 1
- F5** S. 46(3)(a) repealed (1.4.1995) by [1994 c. 29](#), s. 93, [Sch. 9 Pt. I](#); S.I. 1994/3262, [art. 4\(1\)](#), [Sch.](#)
- F6** S. 46(3)(c) omitted (7.1.1997) by virtue of S.I. 1996/3071, [art. 2](#) [Sch. para. 4\(b\)](#)
- F7** S. 46(3)(d) repealed (12.1.2000) by [1999 c. 29](#), ss. 91, 423, [Sch. 34 Pt. I](#) (with [Sch. 12 para. 9\(1\)](#)); S.I. 1999/3434, [art. 2](#), [Sch. 2](#) Table 1
- F8** S. 46(4) repealed (12.1.2000) by [1999 c. 29](#), ss. 91, 423, [Sch. 34 Pt. I](#) (with [Sch. 12 para. 9\(1\)](#)); S.I. 1999/3434, [art. 2](#), [Sch. 2](#) Table 1

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#### 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\(2\)](#)

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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\(1\)](#)