



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

[^{F1}CHAPTER IVZA

REFERENDUMS RELATING TO COUNCIL TAX INCREASES

Excessive increase in council tax by precepting authority

[^{F1}52ZK Major precepting authority's duty to notify appropriate billing authorities

- (1) The major precepting authority must notify each appropriate billing authority—
 - (a) that its relevant basic amount of council tax for a financial year is excessive, and
 - (b) that the billing authority is required to hold a referendum in accordance with this Chapter.

[As soon as is reasonably practicable after determining that its relevant basic amount ^{F2}(1A) of council tax for the financial year is excessive, the major precepting authority must also notify the matters mentioned in subsection (1) in writing to any body that—

- (a) has issued a levy to it for the financial year, or
 - (b) in the case of the Greater London Authority, has issued a levy to any constituent body for the financial year.]
- (2) A notification under [^{F3}subsection (1)] must include a precept in accordance with the following provisions; but that precept does not have effect for the purposes of Chapters 3 and 4 above except in accordance with sections 52ZO and 52ZP below.
- (3) A precept issued to a billing authority under this section by a major precepting authority other than the Greater London Authority must state—

Status: Point in time view as at 30/01/2014.

Changes to legislation: Local Government Finance Act 1992, Section 52ZK is up to date with all changes known to be in force on or before 06 June 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)

- (a) the amount which, in relation to the year and each category of dwellings in the billing authority's area, has been calculated by the precepting authority in accordance with sections 42A, 42B and 45 to 47 above as applied by section 52ZJ above, and
 - (b) the amount which has been calculated by the precepting authority in accordance with section 48 above as applied by section 52ZJ above as the amount payable by the billing authority for the year.
- (4) Dwellings fall within different categories for the purposes of subsection (3) above according as different calculations have been made in relation to them as mentioned in paragraph (a) of that subsection.
- (5) A precept issued to a billing authority under this section by the Greater London Authority must state—
- (a) the amount which, in relation to the year and each category of dwellings in the billing authority's area, has been calculated by applying, in accordance with section 52ZJ above, the relevant London provisions and section 47 above to the Authority's substitute consolidated council tax requirement, and
 - (b) the amount which has been calculated by the Authority in accordance with section 48 above as applied by section 52ZJ above as the amount payable by the billing authority for the year.
- (6) Dwellings fall within different categories for the purposes of subsection (5) above according as different calculations have been made in relation to them as mentioned in paragraph (a) of that subsection.
- (7) A major precepting authority must assume for the purposes of subsections (3) and (5) above that each of the valuation bands is shown in the billing authority's valuation list as applicable to one or more dwellings situated in its area or (as the case may be) each part of its area as respects which different calculations have been made.
- (8) The Secretary of State must by regulations prescribe a date by which a notification under [F4subsection (1)] must be made.
- (9) This section does not require the Greater London Authority to notify a billing authority to which this subsection applies unless the Authority's unadjusted relevant basic amount of council tax for the year is excessive.
- (10) Subsection (9) above applies to a billing authority if the special item within the meaning of section 89(2) of the Greater London Authority Act 1999 does not apply to any part of the authority's area.]

Textual Amendments

- F1** Pt. 1 Ch. 4ZA inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), ss. 72(1), 240(2), [Sch. 5](#); S.I. 2011/2896, art. 2(g) (with art. 3(1)(2))
- F2** S. 52ZK(1A) inserted (30.1.2014) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), ss. 41(5), 49(3)
- F3** Words in s. 52ZK(2) substituted (30.1.2014) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), ss. 41(6), 49(3)
- F4** Words in s. 52ZK(8) substituted (30.1.2014) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), ss. 41(7), 49(3)

Status:

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