



# F<sup>1</sup> Local Government Finance Act 1992

## CHAPTER 14

### LOCAL GOVERNMENT FINANCE ACT 1992

#### PART I

#### COUNCIL TAX: ENGLAND AND WALES

#### CHAPTER I

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- 1 Council tax in respect of dwellings.
- 2 Liability to tax determined on a daily basis.

##### *Chargeable dwellings*

- 3 Meaning of "dwelling".
- 4 Dwellings chargeable to council tax.
- 5 Different amounts for dwellings in different valuation bands.

##### *Liability to tax*

- 6 Persons liable to pay council tax.
- 7 Liability in respect of caravans and boats.
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- 9 Liability of spouses.

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- 11 Discounts.

*Status: Point in time view as at 01/10/2015.*

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31 Substituted amounts.

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*Maximum amounts*

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*Preliminary*

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71 Liability to be determined on a daily basis.

*Chargeable dwellings*

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73 Alterations to valuation roll.  
74 Different amounts for dwellings in different valuation bands.

*Liability to tax*

75 Persons liable to pay council tax.  
76 Liability in prescribed cases.  
77 Liability of spouses.  
77A Liability of civil partners

*Amounts of tax payable*

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79 Discounts.  
80 Reduced amounts.  
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- 86 Valuation of dwellings.
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- 118 Savings and transitional provisions.
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SCHEDULE 1 — Persons Disregarded for Purposes of Discount

*Persons in detention*

- 1 (1) A person shall be disregarded for the purposes of...

*The severely mentally impaired*

- 2 (1) A person shall be disregarded for the purposes of...

*Persons in respect of whom child benefit is payable*

- 3 (1) A person shall be disregarded for the purposes of...

*Students etc.*

- 4 (1) A person shall be disregarded for the purposes of...
- 5 (1) An institution shall, on request, supply a certificate under...

*Hospital patients*

- 6 (1) A person shall be disregarded for the purposes of...

*Patients in homes in England and Wales*

- 7 (1) A person shall be disregarded for the purposes of...



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*Patients in homes in Scotland*

8 (1) A person shall be disregarded for the purposes of...

*Care workers*

9 (1) A person shall be disregarded for the purposes of...

*Residents of certain dwellings*

10 (1) A person shall be disregarded for the purposes of...

*Persons of other descriptions*

11 A person shall be disregarded for the purposes of discount...

SCHEDULE 1A — Council tax reduction schemes: England

*Interpretation*

1 In this Schedule— (a) “ scheme ” means council tax...

*Matters to be included in schemes*

2 (1) A scheme must state the classes of person who...

*Preparation of a scheme*

3 (1) Before making a scheme, the authority must (in the...

*Default scheme*

4 (1) The Secretary of State must by regulations prescribe a...

*Revisions to and replacement of scheme*

5 (1) For each financial year, each billing authority must consider...

*Arrangements to deal with shortfall in council tax receipts*

6 (1) In this paragraph “ scheme authority ” means, in...

*Provision of information to the Secretary of State*

7 (1) The Secretary of State may serve on a billing...

*Guidance*

8 In exercising any function relating to schemes, a billing authority...

*Transitional provision*

9 (1) The Secretary of State may by regulations make such...

SCHEDULE 1B — Council tax reduction schemes: Wales

*Interpretation*

1 In this Schedule— (a) “ the regulations ” means regulations...

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*Application of schemes*

- 2 (1) The regulations may— (a) prescribe, for each scheme that...

*Persons entitled to reductions*

- 3 (1) The regulations may prescribe— (a) classes of person who...

*Reductions*

- 4 (1) The regulations may prescribe reductions, including minimum and maximum...

*Other matters*

- 5 (1) The regulations may require each scheme to state—  
6 (1) The regulations may— (a) require other matters to be...

*Transitional provision*

- 7 (1) The regulations may make such transitional provision regarding the...

*Guidance*

- 8 In exercising any function relating to schemes, a specified authority...

SCHEDULE 2 — Administration

*Introduction*

- 1 (1) The Secretary of State may make regulations containing such...

*Collection of council tax*

- 2 (1) In the following provisions of this paragraph—  
3 (1) Regulations under this Schedule may include provision as to...

*Variations and increases*

- 4 (1) In the following provisions of this paragraph—  
5 Regulations under this Schedule may include, as regards a case...

*Reductions for lump sum payment etc.*

- 6 (1) Regulations under this Schedule may include provision empowering an...  
7 (1) Regulations under this Schedule may include provision that where —...

*Exempt dwellings etc.*

- 8 (1) Regulations under this Schedule may include provision that an...  
9 (1) Regulations under this Schedule may include provision that, as...  
10 (1) Regulations under this Schedule may include, as regards a...

*Supply of information to authorities*

- 11 (1) Regulations under this Schedule may include provision that any...

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- 12 (1) Regulations under this Schedule may include provision that any...  
13  
14 (1) Where regulations under this Schedule impose a duty on...  
15 (1) Regulations under this Schedule may include provision that no...  
15A (1) A Revenue and Customs official may supply information which...  
15B (1) A Revenue and Customs official may supply information which...  
15C (1) A Revenue and Customs official may supply information which...  
15D

*Supply of information by authorities*

- 16 (1) Regulations under this Schedule may include provision that (so...  
17 (1) Regulations under this Schedule may include provision that an...

*Use of information by authorities*

- 18 Regulations under this Schedule may include provision that, in carrying...  
18A (1) A billing An authority may use information it has...

*Arrangements with Scottish housing bodies*

- 19 (1) Subject to sub-paragraph (3) below, a local authority may...

*Supplemental*

- 20 In this Schedule— (a) any reference to a payment on...  
21 (1) This paragraph applies where a billing authority exercises the...  
22 (1) This paragraph applies where a local authority establishes an...

SCHEDULE 3 — Penalties

*Failure to supply information to or notify billing authority*

- 1 (1) Where a person is requested by a billing authority...

*Failure to supply information to or notify levying authority*

- 2 (1) Where a person is requested by a local authority to...

*General*

- 3 (1) A person may appeal to a valuation tribunal if...  
4 Where a person is convicted of an offence, the conduct...  
5 (1) If it appears to the Treasury that there has...  
6 (1) The Secretary of State may make regulations containing provision...

SCHEDULE 4 — Enforcement: England and Wales

*Regulations for recovery of sums payable*

- 1 (1) The Secretary of State may make regulations in relation...

*Provision which may be made*

- 2 (1) Regulations under sub-paragraph (1) of paragraph 1 above may...

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*Liability orders*

- 3 (1) Regulations under paragraph 1(1) above may provide that—

*Information*

- 4 (1) Regulations under paragraph 1(1) above may provide that where...

*Attachment of earnings etc.*

- 5 (1) Regulations under paragraph 1(1) above may provide that where...

*Deductions from income support*

- 6 (1) Regulations under paragraph 1(1) above may provide that where...

*Distress*

- 7 (1) Regulations under paragraph 1(1) above may provide that where...

*Commitment to prison*

- 8 (1) Regulations under paragraph 1(1) above may provide that—

*Bankruptcy*

- 9 (1) Regulations under paragraph 1(1) above may provide that where...

*Winding up*

- 10 (1) Regulations under paragraph 1(1) above may provide that where...

*Charging orders*

- 11 (1) Regulations under paragraph 1(1)(a) above may provide that where...  
11A Regulations under paragraph 1(1)(a) above may provide that two or...

*Relationship between remedies*

- 12 (1) As regards a case where a magistrates' court has...

*Quashing of liability orders*

- 12A Regulations under paragraph 1(1) above may provide—

*Magistrates and justices*

- 13 Regulations under paragraph 1(1) above may include—

*Admissibility of evidence*

- 14 (1) Regulations under paragraph 1(1) above may include provision that,...

*Exclusion of certain matters*

- 15 Regulations under paragraph 1(1) above may provide that any matter...

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*Costs*

16 Regulations under paragraph 1(1) above may provide that where an...

*Termination of proceedings*

17 (1) Regulations under paragraph 1(1) above may provide that in...

*Offences*

18 (1) Regulations under paragraph 1(1) above may provide that a...

*Other enactments*

19 (1) Regulations under paragraph 1(1) above may apply any provision...

*Interpretation*

20 In this Schedule, except paragraph 6, “ prescribed ” means...

SCHEDULE 5 — Part Residential Subjects: Scotland

*Addition, deletion or amendment of apportionment notes*

- 1 Where, on or after 1st April 1993, the assessor alters...
- 2 Subject to paragraph 6 below, where, on or after 1st...
- 3 Subject to paragraph 6 below, where, under any of the...

*Date of coming into effect of addition, deletion or amendment of apportionment note*

- 4 Where an apportionment note is included under paragraph 1 above...
- 5 Subject to paragraph 6 below, where the valuation roll is...
- 6 No alteration to the valuation roll consisting of an amendment...

*Revaluation*

7 Where the assessor makes up a valuation roll in respect...

*General*

- 8 For the purposes of this Schedule the extent to which...
- 9 No rates shall be leviable in respect of such part...

*Noting of date on which alterations take effect*

10 Where the assessor has altered the entry in the valuation...

*Notification of addition, deletion or alteration of apportionment notes*

11 Section 3 of the 1975 Act (which requires the assessor...

SCHEDULE 6 — Completion of New Buildings: Scotland

- 1 (1) Where a local assessor is of the opinion—
- 2 (1) A person on whom a completion noticed is served...
- 3 (1) Subject to subparagraph (2) below, section 192 (service of...
- 4 In the case of a building to which work remains...

SCHEDULE 7 — Reduction of Council Tax: Scotland

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*Parliamentary proceedings for reduction of council tax*

1 (1) If the Secretary of State is satisfied that the...

*Procedure prior to Parliamentary proceedings*

2 The Secretary of State shall not make and cause to...

*Effect of approval of report*

3 (1) If a report under paragraph 1 above is approved...

*Supplementary*

4 (1) A report under paragraph 1 above may relate to...

SCHEDULE 8 — Enforcement: Scotland

- 1 (1) This Schedule applies to any sum which has become...
- 2 (1) Subject to sub-paragraphs (4) and (5) below, any sum...
- 3 (1) In any proceedings for the recovery of any sum...
- 4 (1) Subject to sub-paragraph (2) below and without prejudice to...
- 5 (1) Regulations under this Schedule may provide that where a...
- 6 (1) Regulations made under this paragraph may provide that where...

SCHEDULE 9 — Social Security: Council Tax Benefit

*Social Security Contributions and Benefits Act 1992 (c. 4)*

- 1 (1) In subsection (1) of section 123 of the Social...
- 2 .....
- 3 In subsection (2) of section 130 of that Act (housing...
- 4 For section 131 of that Act there shall be substituted...
- 5 (1) In subsection (1) of section 132 of that Act...
- 6 In subsection (3) of section 133 of that Act (polygamous...
- 7 Subsection (3) of section 134 (exclusion of benefit) of that...
- 8 .....
- 9 In subsection (1) of section 137 (interpretation of Part VII)...
- 10 In subsection (6) of section 175 of that Act (regulations,...
- 11 A statutory instrument containing (alone or with other provisions) regulations...

*Social Security Administration Act 1992 (c. 5)*

- 12 (1) In subsection (1) of section 6 of the Social...
- 13 In subsection (3) of section 7 of that Act (relationship...
- 14 (1) In subsection (1) of section 63 of that Act...
- 15 (1) In subsection (1) of section 76 of that Act...
- 16 (1) In subsection (1) of section 77 of that Act...
- 17 (1) In subsection (2) of section 116 of that Act...
- 18 .....
- 19 (1) For subsections (1) and (2) of section 138 of...
- 20 (1) In subsection (1) of section 139 of that Act...
- 21 .....
- 22 In subsection (2)(d) of section 163 of that Act (general...
- 23 In subsection (1) of section 176 of that Act (consultation...
- 24 In subsection (7) of section 189 of that Act (regulations...

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- 25 In section 191 of that Act (interpretation: general)—
- 26 A statutory instrument containing (alone or with other provisions) regulations...

SCHEDULE 10 — Local Government Finance: England and Wales  
Part I — NON-DOMESTIC RATING

*Alteration of lists*

- 1 In section 55 of the 1988 Act (alteration of lists),...

*Multiple moorings*

- 2 (1) In section 64 of the 1988 Act (hereditaments), after...

*Places of religious worship etc.*

- 3 In Schedule 5 to the 1988 Act (non-domestic rating: exemption),...

*Valuation*

- 4 In Schedule 6 to the 1988 Act (non-domestic rating: valuation),...

*Special authorities' multipliers*

- 5 In Part II of Schedule 7 to the 1988 Act...

*Contributions*

- 6 (1) Part II of Schedule 8 to the 1988 Act...

*Pooling*

- 7 For Part III of Schedule 8 to the 1988 Act...

Part II — GRANTS

- 8 In section 76 of the 1988 Act (interpretation), for subsections...
- 9 In section 78 of the 1988 Act (revenue support grant),...
- 10 After section 78 of the 1988 Act there shall be...
- 11 (1) In subsection (1) of section 79 of the 1988...
- 12 Sections 80 and 81 of the 1988 Act (distribution reports...
- 13 For section 82 of the 1988 Act there shall be...
- 14 Section 84 of the 1988 Act (special provision for transitional...
- 15 Immediately before section 85 of the 1988 Act there shall...
- 16 . . . . .
- 17 In section 86 of the 1988 Act (effect of report's...
- 18 For section 88A of the 1988 Act there shall be...

Part III — FUNDS

- 19 In subsection (1) of section 89 of the 1988 Act...
- 20 For section 90 of the 1988 Act there shall be...
- 21 Sections 95 and 96 of the 1988 Act (calculations and...
- 22 For section 97 of the 1988 Act there shall be...
- 23 (1) In section 98 of the 1988 Act (other transfers...
- 24 For section 99 of the 1988 Act there shall be...

SCHEDULE 11 — Water and Sewerage Charges: Scotland  
Part I — CHARGES FOR WATER SERVICES

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1

*Estimation and apportionment of expenditure*

2

3

4

*Direct charges*

5

*Council water charge*

6

*Liability to pay council water charge*

7

8

*Setting of council water charge*

9

10

*Application of provisions relating to council tax*

11

*Non-domestic water rate*

12

Part II — CHARGES FOR SEWERAGE SERVICES

13

*Estimation and apportionment of expenditure*

14

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18

*Non-domestic sewerage rate*

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Part III — MISCELLANEOUS PROVISIONS

*Accounts*

24

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*Tariff of charges*

- 26 .....
- 27 .....
- Part IV — AMENDMENTS TO THE 1980 ACT
- 28 The 1980 Act shall be amended in accordance with the...
- 29 In section 9A (which relates to the exemption from charges...
- 30 In section 35 (which relates to the power to supply...
- 31 .....
- 32 .....
- 33 .....
- 34 .....
- 35 After section 56 there shall be inserted— Regulations as to...
- 36 .....
- 37 .....
- 38 In section 109(1) (which defines terms used in the Act)—...

SCHEDULE 12 — Payments to Local Authorities by Secretary of State: Scotland  
Part I — PAYMENTS TO LOCAL AUTHORITIES

*General*

- 1 (1) The local authorities— (a) to which revenue support grant...
- 2 (1) A local government finance order shall be made only...

*Payment of revenue support grant and non-domestic rate income*

- 3 Revenue support grant and non-domestic rate income shall be paid...
- 4 The Secretary of State may determine that the amount of...

*Secretary of State's power on local authority's failure to provide information*

- 5 Where under section 199 of the 1973 Act (which provides...

Part II — NON-DOMESTIC RATING ACCOUNTS

*The accounts*

- 6 (1) In accordance with this Part of this Schedule the...

*Credits and debits*

- 7 (1) For each financial year there shall be credited (as...
- 8 (1) As soon as is reasonably practicable after the end...

*Distributable amount*

- 9 (1) Before a financial year begins the Secretary of State...

Part III — CONTRIBUTION

*Non-domestic rating contributions*

- 10 (1) The Secretary of State may make regulations containing rules...
- 11 (1) This paragraph applies where regulations under paragraph 10 above...
- 12 (1) Any calculation under paragraph 11 above of the amount...

SCHEDULE 13 — Minor and Consequential Amendments

*Status: Point in time view as at 01/10/2015.*

**Changes to legislation:** *Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 13 July 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)*

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*Forged Transfers Act 1891 (c. 43)*

- 1 In section 2 of the Forged Transfers Act 1891 (definitions),...

*Public Health (Scotland) Act 1897 (c. 38)*

- 2 In section 3 of the Public Health (Scotland) Act 1897,...

*Public Health Acts Amendment Act 1907 (c. 53)*

- 3 In section 21 of the Public Health Acts Amendment Act...

*Small Holdings and Allotments Act 1908 (c. 36)*

- 4 In section 23 of the Small Holdings and Allotments Act...  
5 In section 29 of that Act (management of allotments), in...

*Civil Defence Act 1939 (c. 31)*

- 6 In section 62 of the Civil Defence Act 1939 (power...

*Statutory Orders (Special Procedure) Act 1945 (c. 18)*

- 7 In section 11 of the Statutory Orders (Special Procedure) Act...

*Civil Defence Act 1948 (c. 5)*

- 8 In section 9 of the Civil Defence Act 1948 (interpretation),...

*Valuation and Rating (Scotland) Act 1956 (c. 60)*

- 9 After section 20 of the 1956 Act there shall be...  
10 For section 22 of that Act there shall be substituted...

*Local Government (Financial Provisions etc.) (Scotland) Act 1962 (c. 9)*

- 11 In subsection (9) of section 4 of the Local Government...

*Stock Transfer Act 1963 (c. 18)*

- 12 In section 4 of the Stock Transfer Act 1963 (interpretation),...

*Industrial and Provident Societies Act 1965 (c. 12)*

- 13 .....

*Public Works Loans Act 1965 (c. 63)*

- 14 In section 2 of the Public Works Loans Act 1965...

*General Rate Act 1967 (c. 9)*

- 15 In section 70 of the General Rate Act 1967 (provision...  
16 In section 72 of that Act (agreed alterations after proposals),...  
17 In section 73 of that Act (opposed proposals), in subsections...  
18 In section 74 of that Act (proposals objected to by...  
19 In section 75 of that Act (two or more proposals...  
20 In section 76 of that Act (appeals against objections to...  
21 In section 77 of that Act (appeal to Lands Tribunal),...

*Status: Point in time view as at 01/10/2015.*

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- 22 In section 78 of that Act (arbitration with respect to...
- 23 In section 83 of that Act (use of returns as...
- 24 In section 93 of that Act (membership of local authority...
- 25 In section 108 of that Act (inspection of documents), in...

*National Loans Act 1968 (c. 13)*

- 26 In Schedule 4 to the National Loans Act 1968 (local...

*International Organisations Act 1968 (c. 48)*

- 27 In section 2 of the International Organisations Act 1968 (specialised...
- 28 In Part II of Schedule 1 to that Act (privileges...

*Development of Tourism Act 1969 (c. 51)*

- 29 .....

*Pensions (Increase) Act 1971 (c. 56)*

- 30 In Schedule 3 to the Pensions (Increase) Act 1971 (administrative,...

*Tribunals and Inquiries Act 1971 (c. 62)*

- 31 .....

*Local Government Act 1972 (c. 70)*

- 32 In section 97 of the Local Government Act 1972 (removal...
- 33 In section 150 of that Act (expenses of parish and...
- 34 (1) In subsection (1)(b) of section 168 of that Act...

*Local Government (Scotland) Act 1973 (c. 65)*

- 35 In section 41(4) of the Local Government (Scotland) Act 1973...
- 36 In section 56 of that Act (arrangements for discharge of...
- 37 (1) In subsection (1) of section 109 of that Act...
- 38 Sections 110 and 110A of that Act (which make provision...
- 39 In section 111 of that Act (power to make regulations...
- 40 In subsection (1) of section 118 of that Act (local...

*Local Government (Scotland) Act 1975 (c. 30)*

- 41 In section 2 of the Local Government (Scotland) Act 1975...
- 42 In section 6 of that Act (valuation by formula of...
- 43 In section 37 of that Act (general interpretation)—
- 44 In Schedule 3 to that Act (which relates to borrowing...

*Local Government (Miscellaneous Provisions) Act 1976 (c.57)*

- 45 The power conferred by section 16 of the Local Government...

*Rating (Disabled Persons) Act 1978 (c. 40)*

- 46 In section 2 of the Rating (Disabled Persons) Act 1978...
- 47 In Schedule 1 to that Act (amount of rebate under...

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*Justices of the Peace Act 1979 (c. 55)*

48 .....

*Local Government, Planning and Land Act 1980 (c. 65)*

49 In section 2(7)(aa) of the Local Government, Planning and Land...

*Highways Act 1980 (c. 66)*

50 In Part I of Schedule 6 to the Highways Act...

*New Towns Act 1981 (c. 64)*

51 In section 80 of the New Towns Act 1981 (general...

*Acquisition of Land Act 1981 (c. 67)*

52 In section 7 of the Acquisition of Land Act 1981...

*Debtors (Scotland) Act 1987 (c. 18)*

53 (1) In subsection (5) of section 1 of the Debtors...

54 (1) In subsection (4) of section 5 of that Act...

55 In section 106 of that Act (interpretation)—

56 In paragraph 35 of Schedule 5 to that Act, in...

*Income and Corporation Taxes Act 1988 (c. 1)*

57 .....

*Education Reform Act 1988 (c. 40)*

58 .....

*Local Government Finance Act 1988 (c. 41)*

59 In section 41 of the 1988 Act (local rating lists),...

60 In section 43 of that Act (occupied hereditaments: liability), in...

61 In section 44 of that Act (occupied hereditaments: supplementary), in...

62 (1) In subsection (1) of section 44A of that Act...

63 In section 45 of that Act (unoccupied hereditaments: liability), in...

64 In section 46 of that Act (unoccupied hereditaments: supplementary),  
in...

65 (1) In subsections (1)(a) and (3) of section 47 of...

66 (1) In subsection (1) of section 49 of that Act...

67 (1) In subsection (1)(a) of section 55 of that Act...

68 In section 58 of that Act (special provision for 1995...

69 In section 61 of that Act (valuation officers), in subsection...

70 (1) In subsection (2D) of section 66 of that Act...

71 In section 67 of that Act (interpretation), in subsection (2),...

72 (1) In subsection (4) of section 74 of that Act...

73 (1) In subsection (2) of section 75 of that Act...

74

75 In section 128(1C) of that Act (levying of rates after...

76 (1) In subsection (2) of section 138 of that Act...

77 (1) In subsection (5)(a) of section 139A of that Act...

*Status: Point in time view as at 01/10/2015.*

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- 78 (1) In subsection (1) of section 140 of that Act...
- 79 (1) For subsections (6) to (8) of section 141 of...
- 80 (1) In subsection (3) of section 143 of that Act...
- 81 (1) For subsection (2) of section 144 of that Act...
- 82 In section 146 of that Act (interpretation: other provisions), subsection...
- 83 (1) In paragraph 1 of Schedule 4A to that Act...
- 84 (1) In Schedule 7 to that Act (non-domestic rating multipliers),...
- 85 In Schedule 7A to that Act (non-domestic rating: 1990-95), in...
- 86 (1) In sub-paragraph (1)(c) of paragraph 2 of Schedule 8...
- 87 (1) In paragraph 2(1)(c) of Schedule 9 to that Act...
- 88 (1) In paragraph 1(1) of Schedule 11 to that Act...
- 89 Paragraph 5 of Schedule 12 to that Act shall cease...

*Local Government and Housing Act 1989 (c. 42)*

- 90 In section 39 of the Local Government and Housing Act...

*Town and Country Planning Act 1990 (c. 8)*

- 91 In section 336 of the Town and Country Planning Act...

*Caldey Island Act 1990 (c. 44)*

- 92 In section 2 of the Caldey Island Act 1990, after...

*Natural Heritage (Scotland) Act 1991 (c. 28)*

- 93 In paragraph 6 of Schedule 7 to the Natural Heritage...

*Child Support Act 1991 (c. 48)*

- 94 In Schedule 2 to the Child Support Act 1991 (provision...

*Water Resources Act 1991 (c. 57)*

- 95 (1) In subsection (5) of section 11 of the Water...
- 96 (1) In subsection (2) of section 135 of that Act...
- 97 Section 136 of that Act (determination of the relevant quotient)...
- 98 In Schedule 15 to that Act (supplemental provisions with respect...

*Land Drainage Act 1991 (c. 59)*

- 99 In section 45 of the Land Drainage Act 1991 (appeals...
- 100 (1) In subsections (1), (3) and (4) of section 46...

SCHEDULE 14 — Repeals

**Status:**

Point in time view as at 01/10/2015.

**Changes to legislation:**

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