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Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

[^{F1}CHAPTER IVA

LIMITATION OF COUNCIL TAX AND PRECEPTS

[^{F1} Designation for year under consideration

Textual Amendments

F1 Chapter 4A (ss. 52A-52Z) inserted (27.7.1999 with effect as mentioned in s. 30(2) of the amending Act.) by 1999 c. 27, s. 30(1), **Sch. 1 para. 1**

52E Designation.

- (1) This section applies if the [^{F2}Welsh Ministers designate] an authority under section 52D(2)(a) above as regards the year under consideration.
- (2) [^{F3}They] shall notify the authority in writing of—
 - (a) the designation;
 - (b) the set of principles determined for the authority under section 52B above;
 - (c) the category in which the authority falls (if [^{F4}they determine] categories under section 52B above);
 - (d) the amount which [^{F5}they propose] should be the maximum for the amount calculated by the authority as its budget requirement for the year;
 - (e) the target amount for the year, that is, the maximum amount which [^{F6}they propose] the authority could calculate as its budget requirement for the year without the amount calculated being excessive;

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- (f) the financial year as regards which [^{F7}they expect] the amount calculated by the authority as its budget requirement for that year to be equal to or less than the target amount for that year (assuming one to be determined for that year).
- (3) A designation under section 52D(2)(a) above—
- (a) is invalid unless subsection (2) above is complied with;
 - (b) shall be treated as made at the beginning of the day on which the authority receives a notification under that subsection.
- (4) If—
- (a) an authority has been designated under section 52D(2)(a) above, and
 - (b) after the designation is made the authority makes substitute calculations in relation to the year,
- the substitute calculations shall be invalid unless they are made in accordance with section 52I or 52J below (as the case may be).
- (5) Before the end of the period of 21 days beginning with the day it receives a notification under this section, an authority may inform the [^{F8}Welsh Ministers] by notice in writing that—
- (a) for reasons stated in the notice, it believes the maximum amount stated under subsection (2)(d) above should be such as the authority states in its notice, or
 - (b) it accepts the maximum amount stated under subsection (2)(d) above.

Textual Amendments

- F2** Words in s. 52E(1) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 8\(2\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F3** Word in s. 52E(2) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 8\(3\)\(a\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F4** Words in s. 52E(2)(c) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 8\(3\)\(b\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F5** Words in s. 52E(2)(d) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 8\(3\)\(c\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F6** Words in s. 52E(2)(e) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 8\(3\)\(c\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F7** Words in s. 52E(2)(f) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 8\(3\)\(d\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F8** Words in s. 52E(5) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 8\(4\)](#); [S.I. 2011/2896, art. 2\(i\)](#)

52F Challenge of maximum amount.

- (1) This section applies if an authority designated under section 52D(2)(a) above informs the [^{F9}Welsh Ministers] by notice in writing under section 52E(5)(a) above.
- (2) After considering any information falling within subsection (3) below the [^{F10}Welsh Ministers] shall either—
 - (a) proceed under subsection (4) below (in which case subsections (5) to (10) below shall also apply), or
 - (b) proceed under subsection (11) below.
- (3) Information falling within this subsection is—

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- (a) information which is supplied by the authority and is of a kind and provided in a form specified by the [^{F11}Welsh Ministers] for the purposes of this section;
 - (b) any other information [^{F12}they think] is relevant.
- (4) If [^{F13}they proceed] under this subsection the [^{F14}Welsh Ministers] —
- (a) shall make an order stating the amount which the amount calculated by the authority as its budget requirement for the year is not to exceed;
 - (b) may alter the target amount for the year.
- (5) The following paragraphs apply for the purposes of subsection (4) above—
- (a) the amount stated under subsection (4)(a) above may not exceed the amount already calculated by the authority as its budget requirement for the year unless in the [^{F15}Welsh Ministers'] opinion the authority failed to comply with section 32 or 43 above (as the case may be) in making the calculation;
 - (b) subject to paragraph (a) above, the amount stated under subsection (4)(a) above may be the same as, or greater or smaller than, that stated in the notice under section 52E(2)(d) above;
 - (c) the [^{F16}Welsh Ministers] may alter the target amount for the year under subsection (4)(b) above only if the amount stated under subsection (4)(a) above is greater or smaller than that stated in the notice under section 52E(2)(d) above.
- ^{F17}(6)
- (7) An order under this section—
- (a) shall not be made unless a draft of it has been laid before and approved by resolution of the [^{F18}National Assembly for Wales];
 - (b) may relate to two or more authorities.
- (8) As soon as is reasonably practicable after an order under this section is made the [^{F19}Welsh Ministers] shall serve on the authority (or each authority) a notice stating—
- (a) the amount stated in the case of the authority concerned in the order;
 - (b) the altered target amount for the year (if [^{F20}they alter] it in the case of the authority concerned).
- (9) When [^{F21}they serve] a notice under subsection (8) above on a precepting authority the [^{F22}Welsh Ministers] shall also serve a copy of it on each billing authority to which the precepting authority has power to issue a precept.
- (10) In applying subsection (5)(a) above the [^{F23}Welsh Ministers] shall ignore any calculation for which another has been substituted at the time of designation.
- (11) If the [^{F24}Welsh Ministers proceed] under this subsection [^{F25}they] shall—
- (a) cancel the designation of the authority under section 52D(2)(a) above as regards the year and notify the authority in writing of the cancellation, and
 - (b) nominate the authority under section 52D(2)(b) above;
- and in such a case the designation under section 52D(2)(a) above and the notification under section 52E above shall be treated as not having been made.

Textual Amendments

- F9** Words in s. 52F(1) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 9\(2\); S.I. 2011/2896, art. 2\(i\)](#)

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- F10** Words in s. 52F(2) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 9\(3\)](#); S.I. 2011/2896, art. 2(i)
- F11** Words in s. 52F(3)(a) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 9\(4\)\(a\)](#); S.I. 2011/2896, art. 2(i)
- F12** Words in s. 52F(3)(b) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 9\(4\)\(b\)](#); S.I. 2011/2896, art. 2(i)
- F13** Words in s. 52F(4) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 9\(5\)\(a\)](#); S.I. 2011/2896, art. 2(i)
- F14** Words in s. 52F(4) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 9\(5\)\(b\)](#); S.I. 2011/2896, art. 2(i)
- F15** Words in s. 52F(5)(a) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 9\(6\)\(a\)](#); S.I. 2011/2896, art. 2(i)
- F16** Words in s. 52F(5)(c) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 9\(6\)\(b\)](#); S.I. 2011/2896, art. 2(i)
- F17** S. 52F(6) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 9\(7\), Sch. 25 Pt. 12](#); S.I. 2011/2896, art. 2(i)
- F18** Words in s. 52F(7)(a) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 9\(8\)](#); S.I. 2011/2896, art. 2(i)
- F19** Words in s. 52F(8) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 9\(9\)\(a\)](#); S.I. 2011/2896, art. 2(i)
- F20** Words in s. 52F(8)(b) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 9\(9\)\(b\)](#); S.I. 2011/2896, art. 2(i)
- F21** Words in s. 52F(9) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 9\(10\)\(a\)](#); S.I. 2011/2896, art. 2(i)
- F22** Words in s. 52F(9) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 9\(10\)\(b\)](#); S.I. 2011/2896, art. 2(i)
- F23** Words in s. 52F(10) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 9\(11\)](#); S.I. 2011/2896, art. 2(i)
- F24** Words in s. 52F(11) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 9\(12\)\(a\)](#); S.I. 2011/2896, art. 2(i)
- F25** Word in s. 52F(11) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 9\(12\)\(b\)](#); S.I. 2011/2896, art. 2(i)

52G Acceptance of maximum amount.

- (1) This section applies if an authority designated under section 52D(2)(a) above informs the ^{F26}Welsh Ministers] by notice in writing under section 52E(5)(b) above.
- (2) As soon as is reasonably practicable after ^{F27}they receive] the notice the ^{F28}Welsh Ministers] shall serve on the authority a notice stating the amount which the amount calculated by it as its budget requirement for the year is not to exceed; and the amount stated shall be that stated in the notice under section 52E(2)(d) above.
- (3) When ^{F29}they serve] a notice under subsection (2) above on a precepting authority the ^{F30}Welsh Ministers] shall also serve a copy of it on each billing authority to which the precepting authority has power to issue a precept.

Textual Amendments

- F26** Words in s. 52G(1) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 10\(2\)](#); S.I. 2011/2896, art. 2(i)

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- F27** Words in s. 52G(2) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 10\(3\)\(a\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F28** Words in s. 52G(2) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 10\(3\)\(b\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F29** Words in s. 52G(3) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 10\(4\)\(a\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F30** Words in s. 52G(3) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 10\(4\)\(b\)](#); [S.I. 2011/2896, art. 2\(i\)](#)

52H No challenge or acceptance.

- (1) This section applies if the period mentioned in section 52E(5) above ends without an authority designated under section 52D(2)(a) above informing the [^{F31}Welsh Ministers] by notice in writing under paragraph (a) or (b) of section 52E(5).
- (2) As soon as is reasonably practicable after the period ends the [^{F32}Welsh Ministers] shall make an order stating the amount which the amount calculated by the authority as its budget requirement for the year is not to exceed; and the amount stated shall be that stated in the notice under section 52E(2)(d) above.
- (3) An order under this section—
 - (a) shall not be made unless a draft of it has been laid before and approved by resolution of the [^{F33}National Assembly for Wales];
 - (b) may relate to two or more authorities.
- (4) As soon as is reasonably practicable after an order under this section is made the [^{F34}Welsh Ministers] shall serve on the authority (or each authority) a notice stating the amount stated in the case of the authority concerned in the order.
- (5) When [^{F35}they serve] a notice under subsection (4) above on a precepting authority the [^{F36}Welsh Ministers] shall also serve a copy of it on each billing authority to which the precepting authority has power to issue a precept.

Textual Amendments

- F31** Words in s. 52H(1) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 11\(2\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F32** Words in s. 52H(2) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 11\(3\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F33** Words in s. 52H(3)(a) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 11\(4\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F34** Words in s. 52H(4) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 11\(5\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F35** Words in s. 52H(5) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 11\(6\)\(a\)](#); [S.I. 2011/2896, art. 2\(i\)](#)
- F36** Words in s. 52H(5) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 11\(6\)\(b\)](#); [S.I. 2011/2896, art. 2\(i\)](#)

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52I Duty of designated billing authority.

- (1) If a billing authority receives a notice under section 52F(8), 52G(2) or 52H(4) above it shall make substitute calculations in relation to the year in accordance with sections 32 to 36 above, ignoring section 32(10) above for this purpose.
- (2) The substitute calculations shall be made so as to secure—
 - (a) that the amount calculated by the authority as its budget requirement for the year does not exceed that stated in the notice, and
 - (b) that any amount calculated under section 33(1) or 34(2) or (3) above as the basic amount of council tax applicable to any dwelling does not exceed that so calculated in the previous calculations.
- (3) Subsection (2)(b) above does not apply in a case where the amount stated in the notice exceeds that already calculated by the authority as its budget requirement for the year.
- (4) In making substitute calculations under section 33(1) or 34(3) above the authority must use any amount determined in the previous calculations for item P or T in section 33(1) or item TP in section 34(3).
- (5) For the purposes of subsection (4) above the authority may treat any amount determined in the previous calculations for item P in section 33(1) above as increased by the amount of any sum which—
 - (a) it estimates will be payable for the year into its [^{F37}council] fund in respect of additional grant, and
 - (b) was not taken into account by it in making those calculations.
- (6) References in this section to the amount stated in the notice are, in the case of a notice under section 52F(8) above, to the amount stated under section 52F(8)(a).

Textual Amendments

F37 Word in s. 52I(5)(a) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 12; S.I. 2011/2896, art. 2\(i\)](#)

Modifications etc. (not altering text)

C1 Pt. 1 modified (24.12.2008) by [The Local Government \(Structural Changes\) \(Finance\) Regulations 2008 \(S.I. 2008/3022\), regs. 1\(2\), 8](#)

C2 Pt. 1 modified (24.12.2008) by [The Local Government \(Structural Changes\) \(Finance\) Regulations 2008 \(S.I. 2008/3022\), regs. 1\(2\), 7](#)

C3 S. 52I modified (24.12.2008) by [The Local Government \(Structural Changes\) \(Finance\) Regulations 2008 \(S.I. 2008/3022\), reg. 1\(2\), Sch. 2 para. 6](#)

52J Duty of designated precepting authority.

- (1) If a major precepting authority receives a notice under section 52F(8), 52G(2) or 52H(4) above it shall make substitute calculations in relation to the year in accordance with—
 - ^{F38}(a)
 - (b) sections 43 to 48 above ^{F39}....
- (2) The substitute calculations shall be made so as to secure—

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- (a) that the amount calculated by the authority as its budget requirement for the year does not exceed that stated in the notice, and
- (b) that any amount calculated under section 44(1) or 45(2) or (3) above as the basic amount of council tax applicable to any dwelling does not exceed that so calculated in the previous calculations.

^{F40}(3)

(4) Subsection (2)(b) above does not apply in a case where the amount stated in the notice exceeds that already calculated by the authority as its budget requirement for the year.

(5) In making substitute calculations under section 44(1) or 45(3) above the authority must use any amount determined in the previous calculations for item P or T in section 44(1) above or item TP in section 45(3) above.

^{F41}(6)

(7) For the purposes of subsection (5) above the authority may treat any amount determined in the previous calculations for item P in section 44(1) above as increased by the amount of any sum which—

- (a) it estimates will be payable to it for the year in respect of additional grant, and
- (b) was not taken into account by it in making those calculations.

^{F42}(8)

^{F42}(9)

^{F42}(10)

(11) References in this section to the amount stated in the notice are, in the case of a notice under section 52F(8) above, to the amount stated under section 52F(8)(a).

Textual Amendments

- F38** S. 52J(1)(a) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), Sch. 6 para. 13(2)(a), [Sch. 25 Pt. 12](#); S.I. 2011/2896, art. 2(i)
- F39** Words in s. 52J(1)(b) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), Sch. 6 para. 13(2)(b), [Sch. 25 Pt. 12](#); S.I. 2011/2896, art. 2(i)
- F40** S. 52J(3) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), Sch. 6 para. 13(3), [Sch. 25 Pt. 12](#); S.I. 2011/2896, art. 2(i)
- F41** S. 52J(6) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), Sch. 6 para. 13(4), [Sch. 25 Pt. 12](#); S.I. 2011/2896, art. 2(i)
- F42** Ss. 52J(8)-(10) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), Sch. 6 para. 13(5), [Sch. 25 Pt. 12](#); S.I. 2011/2896, art. 2(i)

52K Failure to substitute.

(1) This section applies if an authority which has received a notice under section 52F(8), 52G(2) or 52H(4) above fails to comply with section 52I or 52J above (as the case may be) before the end of—

^{F43}(a)

(b) the period of 21 days beginning with the day on which the authority receives the notice ^{F44}....

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- [^{F45}(2) In the case of a billing authority, the Welsh Ministers may direct the authority to comply with section 52I.
- (2A) A direction under this section is enforceable, on the application of the Welsh Ministers, by a mandatory order.]
- (3) In the case of a major precepting authority, any authority to which it has power to issue a precept shall have no power during the period of restriction to pay anything in respect of a precept issued by it for the year.
- (4) For the purposes of this section the period of restriction is the period which—
- (a) begins at the end of the period mentioned in subsection (1) above, and
 - (b) ends at the time (if any) when the authority complies with section ^{F46}... 52J above.]

Textual Amendments

- F43** S. 52K(1)(a) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), Sch. 6 para. 14(2)(a), [Sch. 25 Pt. 12](#); S.I. 2011/2896, art. 2(i)
- F44** Words in s. 52K(1)(b) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), Sch. 6 para. 14(2)(b), [Sch. 25 Pt. 12](#); S.I. 2011/2896, art. 2(i)
- F45** S. 52K(2)(2A) substituted for s. 52K(2) (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 6 para. 14\(3\)](#); S.I. 2011/2896, art. 2(i)
- F46** Words in s. 52K(4)(b) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), Sch. 6 para. 14(4), [Sch. 25 Pt. 12](#); S.I. 2011/2896, art. 2(i)

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