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*Status: Point in time view as at 06/03/1992.*

*Changes to legislation: Local Government Finance Act 1992, Introductory Text is up to date with all changes known to be in force on or before 31 May 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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# Local Government Finance Act 1992

## 1992 CHAPTER 14

An Act to provide for certain local authorities to levy and collect a new tax, to be called council tax; to abolish community charges; to make further provision with respect to local government finance (including provision with respect to certain grants by local authorities); and for connected purposes. [6th March 1992]

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

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**Modifications etc. (not altering text)**

- C1 Act modified (W.) (1.12.2004) by [The Council Tax \(Transitional Arrangements\) \(Wales\) Regulations 2004 \(S.I. 2004/3142\)](#), [reg. 5](#)
- C2 Act: transfer of functions (W.) (1.7.1999) by [S.I. 1999/672](#), [art. 2](#), [Sch. 1](#)

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