



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

CHAPTER VI

MISCELLANEOUS AND SUPPLEMENTAL

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** Pt. 1 Ch. 6 modified by S.I. 2008/3022, reg. 15A, Sch. 3 (as inserted (25.1.2012) by [The Local Government \(Structural Changes\) \(Finance\) \(Amendment\) Regulations 2012 \(S.I. 2012/20\)](#), regs. 1(2), 7, 11, **Sch. 2**) (as amended (2.1.2019) by [The Local Government \(Structural and Boundary Changes\) \(Amendment\) Regulations 2018 \(S.I. 2018/1296\)](#), regs. 1, **10**, 12)

65 Duty to consult ratepayers.

- (1) A relevant authority shall consult under this section persons or bodies appearing to it to be representative of persons subject to non-domestic rates under sections 43 and 45 of the 1988 Act as regards hereditaments situated in the authority's area.
- (2) Consultations must be made as to each financial year, and must be about the authority's proposals for expenditure (including capital expenditure) in that financial year; and the Secretary of State may by regulations prescribe matters which are to be treated as expenditure for this purpose.
- (3) In this section "relevant authority" means a billing authority or a major precepting authority^[F1], apart from a police and crime commissioner^[F2] or a fire and rescue

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authority created by an order under section 4A of the Fire and Rescue Services Act 2004.]^{F3} . . .

- (4) The duty to consult as to a financial year shall be performed—
- (a) where the authority is a billing authority, before it makes calculations (otherwise than by way of substitute) in relation to the financial year under [^{F4}section 31A above or] section 32 above;
 - (b) where the authority is a precepting authority, before it issues the first precept to be issued by it for the financial year.
- (5) In performing the duty to consult, an authority shall have regard to any guidance issued by the Secretary of State concerning—
- (a) persons or bodies to be regarded for the purposes of this section as representative of persons subject to non-domestic rates under sections 43 and 45 of the 1988 Act as regards hereditaments situated in the authority's area; and
 - (b) the timing and manner of consultations under this section.
- (6) An authority shall make available to persons or bodies it proposes to consult under this section such information as may be prescribed and is in its possession or control; and it shall do so in such form and manner, and at such time, as may be prescribed.

Textual Amendments

- F1** Words in s. 65(3) inserted (22.11.2012) by [Police Reform and Social Responsibility Act 2011 \(c. 13\)](#), [ss. 26\(3\), 157\(1\)](#); [S.I. 2012/2892](#), [art. 2\(a\)](#)
- F2** Words in s. 65(3) inserted (31.1.2017 for specified purposes, 3.4.2017 in so far as not already in force) by [Policing and Crime Act 2017 \(c. 3\)](#), [s. 183\(1\)\(5\)\(e\)](#), [Sch. 1 para. 71\(3\)](#); [S.I. 2017/399](#), [reg. 2](#), [Sch. para. 38](#)
- F3** Words in s. 65(3) repealed (1.1.2001) by [1999 c. 29](#), [s. 423](#), [Sch. 34 Pt. I](#) (with [Sch. 12 para. 9\(1\)](#)); [S.I. 2000/3379](#), [art. 2](#) (with [art. 3](#))
- F4** Words in s. 65(4)(a) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), [s. 240\(2\)](#), [Sch. 7 para. 28](#); [S.I. 2011/2896](#), [art. 2\(i\)](#)

Modifications etc. (not altering text)

- C4** S. 65 amended (28.11.1994) by [S.I. 1994/2825](#), [reg. 50](#)
- C5** S. 65 modified (12.1.2000~~temp.~~ from 1.4.2000 until 31.3.2001) by [S.I. 1999/3435](#), [art. 4](#)

66 Judicial review.

- (1) The matters mentioned in subsection (2) below shall not be questioned except by an application for judicial review.
- (2) The matters are—
- (a) the specification of a class of “exempt dwelling” in an order of the Secretary of State under section 4(2) above;
 - (b) a determination made under section 8(2)[^{F5}, 11A][^{F6}, 11B][^{F7}, 12, 12A or 12B] above;
 - [^{F8}(ba) a council tax reduction scheme, or any revision of such a scheme;]
 - (c) a calculation made in accordance with any of sections [^{F9}31A] to 37 or section [^{F10}52ZF,][^{F11}52I or 52T] or any of sections [^{F12}42A] to 51 or section [^{F13}52ZJ,][^{F11}52J or 52U] above, whether originally or by way of substitute;

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- [^{F14}(cc) a calculation made in accordance with any of sections 85 to 90 of the Greater London Authority Act 1999;
- (cd) a substitute calculation made in accordance with any of sections 85, 86 and 88 to 90 of, and Schedule 7 to, that Act;]
- (d) the setting under Chapter III of this Part of an amount of council tax for a financial year, whether originally or by way of substitute; and
- (e) a precept issued under Chapter IV of this Part, whether originally or by way of substitute.
- (3) If on an application for judicial review the court decides to grant relief in respect of any of the matters mentioned in subsection (2) [^{F15}(b) or (c) to (e)] above, it shall quash the determination, calculation, setting or precept (as the case may be).

Textual Amendments

- F5** Words in s. 66(2)(b) inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\), s. 127\(1\), Sch. 7 para. 49\(a\)](#)
- F6** Word in s. 66(2)(b) inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 12\(6\)](#)
- F7** Words in s. 66(2)(b) substituted (16.12.2015 for specified purposes, 1.4.2016 in so far as not already in force) by [Housing \(Wales\) Act 2014 \(anaw 7\), s. 145\(3\), Sch. 3 para. 29\(5\); S.I. 2015/2046, art. 2](#)
- F8** S. 66(2)(ba) inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), Sch. 4 para. 5\(2\)](#)
- F9** Word in s. 66(2)(c) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 29\(a\); S.I. 2011/2896, art. 2\(i\)](#)
- F10** Word in s. 66(2)(c) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 29\(a\); S.I. 2011/2896, art. 2\(i\)](#)
- F11** Words in S. 66(2)(c) substituted (27.7.1999 with effect as mentioned in s. 30(2) of the amending Act) by [1999 c. 27, s. 30\(1\), Sch. 1 Pt. II para. 6](#)
- F12** Word in s. 66(2)(c) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 29\(b\); S.I. 2011/2896, art. 2\(i\)](#)
- F13** Word in s. 66(2)(c) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 29\(b\); S.I. 2011/2896, art. 2\(i\)](#)
- F14** S. 66(2)(cc)(cd) inserted (12.1.2000) by [1999 c. 29, s. 107 \(with Sch. 12 para. 9\(1\)\); S.I. 1999/3434, art. 2](#)
- F15** Words in s. 66(3) substituted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), Sch. 4 para. 5\(3\)](#)

Modifications etc. (not altering text)

- C6** S. 66 modified (24.12.2008) by [The Local Government \(Structural Changes\) \(Finance\) Regulations 2008 \(S.I. 2008/3022\), reg. 1\(2\), Sch. 2 para. 8](#)

67 Functions to be discharged only by authority.

- (1) [^{F16}Subject to subsections (2A) to (3A) below,] each of the functions of an authority mentioned in subsection (2) below shall be discharged only by the authority.
- (2) The functions are—
- (a) making a determination under section 8(2)[^{F17}, 11A][^{F18}, 11B][^{F19}, 12, 12A or 12B] above;
- [^{F20}(aa) making or revising a council tax reduction scheme under section 13A(2);]

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- (b) making a calculation in accordance with any of sections [^{F21}31A] to 37 or section [^{F22}52ZF],[^{F23}52I or 52T] or any of sections [^{F24}42A] to 51 or section [^{F25}52ZJ],[^{F23}52J or 52U] above, whether originally or by way of substitute;
 - [^{F26}(bb) making a calculation in accordance with any of sections 85 to 90 of the Greater London Authority Act 1999;
 - (bc) making a substitute calculation in accordance with any of sections 85, 86 and 88 to 90 of, and Schedule 7 to, that Act;]
 - (c) setting an amount of council tax for a financial year under Chapter III of this Part, whether originally or by way of substitute; and
 - (d) issuing a precept under Chapter IV of this Part, whether originally or by way of substitute.
- [^{F27}(2A) Subsection (1) does not apply to the following functions—
- [^{F28}(za) the determination of an amount for item T in section 31B(1) above;]
 - (a) the determination of an amount for item T in section 33(1) above;
 - (b) the determination of an amount for item TP in section 34(3) above;
 - [^{F29}(ba) the determination of an amount for item T in section 42B(1) above;]
 - (c) the determination of an amount for item T in section 44(1) above;
 - (d) the determination of an amount for item TP in section 45(3) above;
 - (e) the determination of an amount for item TP in section 48(3) or (4) above;
 - (f) the determination of an amount for item T in section 88(2) of the Greater London Authority Act 1999 (c. 29);
 - (g) the determination of an amount for item TP2 in section 89(4) of that Act;
 - (h) the determination of an amount required for determining an amount for the item mentioned in paragraph (c), (d), (f) or (g) above.]
- (3) [^{F30}Subject to subsection (3B) below,] the functions of an authority mentioned in subsection [^{F31}(2)(ba) or (c)] above may, if the authority so directs, be exercised by a committee of the authority appointed by it for that purpose; and as respects a committee so appointed—
- (a) the number of members and their term of office shall be fixed by the authority; and
 - (b) each member shall be a member of the authority.
- [^{F32}(3A) In the case of the Greater London Authority, the functions mentioned in subsection (2) above shall be discharged on behalf of the Authority in accordance with the provisions of the Greater London Authority Act 1999 but only by the Mayor of London, the London Assembly or the Mayor and Assembly acting jointly.
- (3B) Subsection (3) above does not apply in relation to the Greater London Authority, but where Schedule 6 to the Greater London Authority Act 1999 makes provision enabling a function to be discharged by a committee or other representatives of the London Assembly, the function may be discharged by such a committee or representatives in accordance with the provisions of that Schedule.]
- (4) Part VA (access to meetings and documents of certain authorities, committees and sub-committees) of the ^{M1}Local Government Act 1972 shall apply in relation to a committee appointed under subsection (3) above as it applies in relation to a committee appointed under section 102 of that Act.

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Textual Amendments

- F16** Words in s. 67(1) substituted (18.11.2003) by [Local Government Act 2003 \(c. 26\), s. 84\(2\)](#)
- F17** Words in s. 67(2)(a) inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\), ss. 127\(1\), 128, Sch. 7 para. 50\(a\)](#)
- F18** Word in s. 67(2)(a) inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 12\(7\)](#)
- F19** Words in s. 67(2)(a) substituted (16.12.2015 for specified purposes, 1.4.2016 in so far as not already in force) by [Housing \(Wales\) Act 2014 \(anaw 7\), s. 145\(3\), Sch. 3 para. 29\(6\); S.I. 2015/2046, art. 2](#)
- F20** S. 67(2)(aa) inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), Sch. 4 para. 6](#)
- F21** Word in s. 67(2)(b) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 30\(2\)\(a\); S.I. 2011/2896, art. 2\(i\)](#)
- F22** Word in s. 67(2)(b) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 30\(a\); S.I. 2011/2896, art. 2\(i\)](#)
- F23** Words in s. 67(2)(b) substituted (27.7.1999 with effect as mentioned in s. 30(2) of the amending Act.) by [1999 c. 27, s. 30\(1\), Sch. 1 Pt. II para. 7](#)
- F24** Word in s. 67(2)(b) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 30\(2\)\(b\); S.I. 2011/2896, art. 2\(i\)](#)
- F25** Word in s. 67(2)(b) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 6 para. 30\(b\); S.I. 2011/2896, art. 2\(i\)](#)
- F26** S. 67(2)(bb)(bc) inserted (3.7.2000) by [1999 c. 29, s. 108\(3\) \(with Sch. 12 para. 9\(1\)\); S.I. 1999/3434, art. 4](#)
- F27** S. 67(2A) inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\), s. 84\(3\)](#)
- F28** S. 67(2A)(za) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 30\(3\)\(a\); S.I. 2011/2896, art. 2\(i\)](#)
- F29** S. 67(2A)(ba) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 30\(3\)\(b\); S.I. 2011/2896, art. 2\(i\)](#)
- F30** Words in s. 67(3) inserted (3.7.2000) by [1999 c. 29, s. 108\(4\) \(with Sch. 12 para. 9\(1\)\); S.I. 1999/3434, art. 4](#)
- F31** Words in s. 67(3) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 30\(4\); S.I. 2011/2896, art. 2\(i\)](#)
- F32** S. 67(3A)(3B) inserted (3.7.2000) by [1999 c. 29, s. 108\(5\) \(with Sch. 12 para. 9\(1\)\); S.I. 1999/3434, art. 4](#)

Modifications etc. (not altering text)

- C7** S. 67 modified (24.12.2008) by [The Local Government \(Structural Changes\) \(Finance\) Regulations 2008 \(S.I. 2008/3022\), reg. 1\(2\), Sch. 2 para. 9](#)

Marginal Citations

- M1** [1972 c. 70.](#)

68 Information required by Secretary of State.

- (1) Subsection (2) below applies where—
- (a) the Secretary of State serves a notice on a relevant authority or relevant officer requiring it or him to supply to the Secretary of State information specified in the notice;
 - (b) the information is required by the Secretary of State for the purpose of deciding whether to exercise his powers, and how to perform his functions, under this Part [^{F33}or Part III of the Greater London Authority Act 1999]; and
 - (c) the information is not personal information.

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- (2) The authority or officer shall supply the information required, and shall do so in such form and manner and at such time as the Secretary of State specifies in the notice.
- (3) If an authority or officer fails to comply with subsection (2) above the Secretary of State may assume the information required to be such as he sees fit; and in such a case the Secretary of State may decide in accordance with the assumption whether to exercise his powers, and how to perform his functions, under this Part [^{F34}or Part III of the Greater London Authority Act 1999].
- (4) In deciding whether to exercise his powers, and how to perform his functions, under this Part the Secretary of State may also take into account any other information available to him, whatever its source and whether or not obtained under a provision contained in or made under this Part or any other enactment.
- (5) In this section—
- “relevant authority” means [^{F35}(a)] a billing authority or a precepting authority [^{F36}or;
- (b) a functional body, within the meaning of the Greater London Authority Act 1999) (see section 424(1) of that Act);]
- “relevant officer” means a proper officer (within the meaning of the ^{M2}Local Government Act 1972) of such an authority.
- (6) For the purposes of this section personal information—
- (a) is information which relates to an individual (living or dead) who can be identified from that information or from that and other information supplied to any person by the authority or officer concerned; and
- (b) includes any expression of opinion about the individual and any indication of the intentions of any person in respect of the individual.

Textual Amendments

- F33** Words in s. 68(1)(b) inserted (3.7.2000) by 1999 c. 29, s. 109(4) (with Sch. 12 para. 9(1)); S.I. 1999/3434, art. 4
- F34** Words in s. 68(3) inserted (3.7.2000) by 1999 c. 29, s. 109(5) (with Sch. 12 para. 9(1)); S.I. 1999/3434, art. 4
- F35** Words in s. 68(5) inserted (3.7.2000) by 1999 c. 29, s. 109(6) (with Sch. 12 para. 9(1)); S.I. 1999/3434, art. 4
- F36** Words in s. 68(5) inserted (3.7.2000) by 1999 c. 29, s. 109(6) (with Sch. 12 para. 9(1)); S.I. 1999/3434, art. 4

Marginal Citations

- M2** 1972 c. 70.

69 Interpretation etc. of Part I.

- (1) In this Part, unless the context otherwise requires—
- “additional grant” has the meaning given by section [^{F37}86A(2)] of the 1988 Act;
- “billing authority” has the meaning given by section 1(2) above;
- “the City” means the City of London;
- “the Common Council” means the Common Council of the City;

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“dwelling” has the meaning given by section 3 above;

“financial year”, except in references to earlier or preceding financial years, does not include the financial year beginning in 1992 or earlier financial years;

“levy” means a levy under regulations made under section 74 of the 1988 Act;

“listing officer” shall be construed in accordance with section 20 above;

“local precepting authority” has the meaning given by section 39(2) above;

“major precepting authority” has the meaning given by section 39(1) above;

“owner” has the meaning given by section 6(5) above;

“particulars delivered document” means any document which, having been (whether before or after the passing of this Act)—

(a) produced to the Commissioners of Inland Revenue in pursuance of section 28 of the ^{M3}Finance Act 1931; or

(b) furnished to them in pursuance of Schedule 2 to that Act,

is for the time being in their possession or under their control;

“precepting authority” means a major precepting authority or a local precepting authority;

“redistributed non-domestic rates” means any sums payable by the [^{F38}Welsh Ministers] under paragraph 12 or 15 of Schedule 8 to the 1988 Act;

“resident” has the meaning given by section 6(5) above;

^{F39}
.....

“special levy” means a special levy under regulations made under section 75 of the 1988 Act;

[^{F40}“valuation tribunal” means—

(a) in relation to England: the Valuation Tribunal for England;

(b) in relation to Wales: a valuation tribunal established under paragraph 1 of Schedule 11 to the 1988 Act.]

(2) In this Part—

(a) any reference to dwellings listed in a particular valuation band shall be construed in accordance with section 5(6) above;

(b) any reference to an amount payable in respect of council tax for any financial year includes a reference to an amount payable in respect of council tax for any period falling within that year; and

(c) any reference to a billing authority’s general fund shall be construed in relation to the Common Council as a reference to the City fund.

^{F41}(2A)

(3) For the purposes of this Part the Inner Temple and the Middle Temple shall be taken to fall within the area of the Common Council.

(4) No provision of this Part which provides an express remedy shall prejudice any remedy available to a person (apart from that provision) in respect of a failure to observe a provision of this Part; and references in this subsection to this Part include references to instruments made under it.

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Textual Amendments

- F37** Word in s. 69(1) substituted (with effect in accordance with s. 3(13) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), s. 3\(8\)](#)
- F38** Words in s. 69(1) substituted (27.3.2013) by [The Local Government Finance Act 2012 \(Consequential Amendments\) Order 2013 \(S.I. 2013/733\)](#), arts. 1, **2(6)**
- F39** S. 69(1): definition repealed (27.11.2003) by [Local Government Act 2003 \(c. 26\)](#), ss. 127(1)(2), 128, **Sch. 7 para. 51(2), Sch. 8 Pt. 1**; S.I. 2003/3034, **art. 2(1)(4)** Sch. 1 Pt. 1
- F40** Words in s. 69(1) substituted (1.10.2009) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\)](#), s. 245(5), **Sch. 16 para. 7(2)**; S.I. 2008/3110, art. 6(d)(i)
- F41** S. 69(2A) repealed (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), Sch. 7 para. 31, **Sch. 25 Pt. 13**; S.I. 2011/2896, art. 2(i)

Modifications etc. (not altering text)

- C8** S. 69 modified (24.12.2008) by [The Local Government \(Structural Changes\) \(Finance\) Regulations 2008 \(S.I. 2008/3022\)](#), reg. 1(2), **Sch. 2 para. 10**
- C9** S. 69(1) modified (12.1.2000 temp. from 1.4.2000 until 31.3.2001) by S.I. 1999/3435, **art. 3**, Table 2

Marginal Citations

- M3** 1931 c. 28.

Status:

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