
Status: Point in time view as at 02/01/2019.

Changes to legislation: Local Government Finance Act 1992, Paragraph 7 is up to date with all changes known to be in force on or before 14 September 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)

SCHEDULES

SCHEDULE 2

ADMINISTRATION

Reductions for lump sum payment etc.

- 7 (1) Regulations under this Schedule may include provision that where—
- (a) a person has sole liability to pay to an authority a sum on account in respect of council tax;
 - (b) a sum smaller than that sum is paid; and
 - (c) such conditions as may be prescribed are fulfilled;
- the authority may accept the smaller sum in satisfaction of the liability to pay the sum on account.
- (2) The regulations may include provision that—
- (a) for prescribed purposes the sum on account shall be treated as having been paid in full;
 - (b) for other prescribed purposes the fact that only the smaller sum has been paid shall be taken into account.
- (3) The regulations may include, as regards a case where persons are jointly and severally liable to pay to an authority a sum on account in respect of council tax, provision equivalent to that included under sub-paragraphs (1) and (2) above subject to any modifications the Secretary of State thinks fit.

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