



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

CHAPTER I

MAIN PROVISIONS

Amounts of tax payable

[^{F1}11D Section 11C: regulations

- (1) The Secretary of State may by regulations prescribe one or more classes of dwelling in relation to which a billing authority may not make a determination under [section 11C](#).
- (2) A class of dwellings may be prescribed under [subsection \(1\)](#) by reference to such factors as the Secretary of State thinks fit and may, amongst other factors, be prescribed by reference to—
 - (a) the physical characteristics of, or other matters relating to, dwellings;
 - (b) the circumstances of, or other matters relating to, any person who is liable to the amount of council tax concerned.
- (3) The Secretary of State may by regulations specify a different percentage limit for the limit which is for the time being specified in [section 11C\(1\)\(b\)](#).
- (4) A statutory instrument containing regulations made under [subsection \(3\)](#) may not be made unless a draft of the instrument has been approved by resolution of the House of Commons.]

Changes to legislation: Local Government Finance Act 1992, Section 11D is up to date with all changes known to be in force on or before 12 June 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) [View outstanding changes](#)

Textual Amendments

- F1** Ss. 11C, 11D inserted (26.10.2023) by [Levelling-up and Regeneration Act 2023 \(c. 55\)](#), [ss. 80\(2\), 255\(2\)\(q\)](#) (with [ss. 80\(4\), 247](#))

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to [legislation.gov.uk](#). The amending S.I. was revoked before ever coming into force by [S.I. 2010/1906, reg. 2](#))

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 6(2)(ea) inserted by [2012 c. 17 s. 13\(1\)](#)