



# Local Government Finance Act 1992

## 1992 CHAPTER 14

### PART I

#### COUNCIL TAX: ENGLAND AND WALES

### CHAPTER I

#### MAIN PROVISIONS

#### *Administration and appeals*

#### [<sup>F1</sup>14D Sections 14A to 14C: supplementary

- (1) In sections 14A to 14C—
  - “the appropriate authority” means—
    - (a) the Secretary of State, in relation to England, and
    - (b) the Welsh Ministers, in relation to Wales;
  - “prescribed”, in relation to regulations made by the Welsh Ministers, means prescribed by such regulations.
- (2) A statutory instrument containing regulations made by the Secretary of State under any of sections 14A to 14C may not be made unless a draft of the instrument has been laid before and approved by a resolution of each House of Parliament.
- (3) A statutory instrument containing regulations made by the Welsh Ministers under any of sections 14A to 14C may not be made unless a draft of the instrument has been laid before and approved by a resolution of the National Assembly for Wales.]

#### Textual Amendments

**F1** Ss. 14A-14D inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 14\(2\)](#)

**Changes to legislation:**

Local Government Finance Act 1992, Section 14D is up to date with all changes known to be in force on or before 21 July 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.

[View outstanding changes](#)

**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 The amending S.I. was revoked before ever coming into force by [S.I. 2010/1906, reg. 2](#))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\(1\)](#)