



# Local Government Finance Act 1992

## 1992 CHAPTER 14

### PART I

#### COUNCIL TAX: ENGLAND AND WALES

### CHAPTER III

#### SETTING OF COUNCIL TAX

##### *Setting of amounts*

#### **31 Substituted amounts.**

- (1) Where a billing authority has set amounts for a financial year under section 30 above and at any later time—
  - (a) it makes substitute calculations under section 37 [<sup>F1</sup>, 52I or 52T] below; or
  - (b) it is issued with a precept for the year (originally or by way of substitute) by a major precepting authority,it shall as soon as reasonably practicable after that time set amounts in substitution so as to give effect to those calculations or that precept.
- (2) Any amount set in substitution under subsection (1) above must be set in accordance with section 30 above, but subsection (6) of that section shall be ignored for this purpose.
- (3) Where a billing authority sets any amount in substitution under subsection (1) above (a new amount), anything paid to it by reference to the amount for which it is substituted (the old amount) shall be treated as paid by reference to the new amount.
- (4) If the old amount exceeds the new amount, the following shall apply as regards anything paid if it would not have been paid had the old amount been the same as the new amount—
  - (a) it shall be repaid if the person by whom it was paid so requires;

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*Status: Point in time view as at 08/04/2008. This version of this provision has been superseded.*

*Changes to legislation: Local Government Finance Act 1992, Section 31 is up to date with all changes known to be in force on or before 07 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. (See end of Document for details)*

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- (b) in any other case it shall (as the billing authority determines) either be repaid or be credited against any subsequent liability of the person to pay in respect of any council tax set by the authority in accordance with section 30 above.
- (5) Where an authority sets amounts in substitution under subsection (1)(b) above, it may recover from the major precepting authority administrative expenses incurred by it in, or in consequence of, so doing.

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**Textual Amendments**

**F1** Words in s. 31 substituted (27.7.1999) by 1999 c. 27, s. 30, **Sch. 1 Pt. II para. 3**

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

**C1** Pt. 1 Ch. 3 (ss. 30-38) modified (E.) (1.2.1993) by S.I. 1993/22, **art. 3(4)**

**C2** Pt. 1 Chs. 3, 4 (ss. 30-52) modified (E.) (1.2.1993) by S.I. 1993/22, **art. 4(2)**

**Status:**

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