



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

[^{F1}CHAPTER IVZA

REFERENDUMS RELATING TO COUNCIL TAX INCREASES

Determination of whether increase excessive

[^{F1}52ZE Alternative notional amounts

- (1) The Secretary of State may make a report specifying an alternative notional amount in relation to any year under consideration and any authority.
- (2) An alternative notional amount is an amount which the Secretary of State thinks should be used as the basis of any comparison in applying section 52ZC above in place of the authority's relevant basic amount of council tax for the preceding year.
- (3) A report under this section—
 - (a) may relate to two or more authorities;
 - (b) may be amended by a subsequent report under this section;
 - (c) must contain such explanation as the Secretary of State thinks desirable of the need for the calculation of the alternative notional amount and the method for that calculation;
 - (d) must be laid before the House of Commons.
- (4) Subsection (5) below applies if a report under this section for a financial year is approved by resolution of the House of Commons on or before the date on which the report under section 52ZD above for that year is approved by resolution of the House of Commons.

Changes to legislation: Local Government Finance Act 1992, Section 52ZE is up to date with all changes known to be in force on or before 06 August 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](#)

- (5) Section 52ZC above has effect, as regards the year under consideration and any authority to which the report relates, as if the reference in subsection (3) of that section to the authority's relevant basic amount of council tax for the financial year immediately preceding the year under consideration were a reference to the alternative notional amount for that year.
- (6) In this section “year under consideration” has the same meaning as in section 52ZC above.]

Textual Amendments

- F1** Pt. 1 Ch. 4ZA inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), ss. 72(1), 240(2), [Sch. 5](#); [S.I. 2011/2896](#), art. 2(g) (with art. 3(1)(2))

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[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\(1\)](#)