



Local Government Finance Act 1992

1992 CHAPTER 14

An Act to provide for certain local authorities to levy and collect a new tax, to be called council tax; to abolish community charges; to make further provision with respect to local government finance (including provision with respect to certain grants by local authorities); and for connected purposes. [6th March 1992]

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Modifications etc. (not altering text)

- C1** Act modified (W.) (1.12.2004) by [The Council Tax \(Transitional Arrangements\) \(Wales\) Regulations 2004 \(S.I. 2004/3142\)](#), **reg. 5**
- C2** Act: transfer of functions (W.) (1.7.1999) by [S.I. 1999/672](#), art. 2, **Sch. 1**
- C3** Act applied (with modifications) (24.12.2008) by [The Local Government \(Structural Changes\) \(Finance\) Regulations 2008 \(S.I. 2008/3022\)](#), reg. 15, **Sch. 2** (as amended (25.1.2012) by [The Local Government \(Structural Changes\) \(Finance\) \(Amendment\) Regulations 2012 \(S.I. 2012/20\)](#), regs. 1(2), 6, 10, **Sch. 1** and as amended (2.1.2019) by [The Local Government \(Structural and Boundary Changes\) \(Amendment\) Regulations 2018 \(S.I. 2018/1296\)](#), **reg. 9**)
- C4** Act applied (with modifications) (1.10.2010) by [The Employment and Support Allowance \(Transitional Provisions, Housing Benefit and Council Tax Benefit\) \(Existing Awards\) \(No. 2\) Regulations 2010 \(S.I. 2010/1907\)](#), reg. 16(2)(c), **Sch. 2**
- C5** Act modified (E.W.) (26.11.2018) by [The Local Government \(Boundary Changes\) Regulations 2018 \(S.I. 2018/1128\)](#), **reg. 18(2)(a)** (with reg. 1(2)(3))

Changes to legislation:

Local Government Finance Act 1992, Introductory Text is up to date with all changes known to be in force on or before 05 April 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 The amending S.I. was revoked before ever coming into force by [S.I. 2010/1906, reg. 2](#))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\(1\)](#)