



Local Government Finance Act 1992

1992 CHAPTER 14

PART I **E+W**

COUNCIL TAX: ENGLAND AND WALES

CHAPTER II **E+W**

VALUATION LISTS

The lists

21 Valuations for purposes of lists. **E+W**

- (1) The Commissioners of Inland Revenue shall—
- carry out such valuations of dwellings in England and Wales;
 - furnish listing officers with such information obtained in carrying out the valuations or in the exercise of the powers conferred by section 27 below; and
 - disclose to such officers such contents of particulars delivered documents, as they consider necessary or expedient for the purpose of facilitating the compilation and maintenance by those officers of valuation lists in accordance with this Chapter.
- (2) The valuations shall be carried out by reference to [^{F1}the appropriate date] and on such assumptions and in accordance with such principles as may be prescribed.
- [^{F2}(2A) For the purposes of subsection (2) above, the appropriate date is—
- in relation to a list under section 22, 1st April 1991, and
 - in relation to a list under section 22B, the later of—
 - two years before the date on which the list falls to be compiled, and
 - such date, if any, within that two year period as may be specified by regulations.
- (2B) The power to make regulations under subsection (2A)(b)(ii) is exercisable—

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- (a) in relation to a list to be compiled for a billing authority in England, by the Secretary of State, and
 - (b) in relation to a list to be compiled for a billing authority in Wales, by the National Assembly for Wales.]
- (3) Without prejudice to the generality of their powers, the Commissioners of Inland Revenue may appoint persons who are not in the service of the Crown to assist them in carrying out the valuations.
- (4) For the purposes of the valuations the Commissioners of Inland Revenue may disclose to a person appointed under subsection (3) above—
- (a) any survey report obtained for any purpose of rating, including non-domestic rating; and
 - (b) any information obtained in the exercise of the powers conferred by section 27 below.
- (5) If any person to whom any report or information is disclosed by virtue of subsection (4) above uses or discloses the report or information, in whole or in part, otherwise than for the purposes of the valuations, he shall be liable—
- (a) on conviction on indictment, to imprisonment for a term not exceeding two years or a fine or both; and
 - (b) on summary conviction, to imprisonment for a term not exceeding six months or a fine not exceeding the statutory maximum or both.
- (6) Except as provided by subsection (4) above, nothing in this section permits the disclosure to any person appointed under subsection (3) above of information which is subject to the rules of confidentiality applicable to the Commissioners of Inland Revenue.

Textual Amendments

- F1** Words in s. 21(2) substituted (18.11.2003) by [Local Government Act 2003 \(c. 26\), s. 127\(1\), Sch. 7 para. 44](#)
- F2** S. 21(2A)(2B) inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\), s. 127\(1\), Sch. 7 para. 44](#)

22 **Compilation and maintenance of lists.** **E+W**

- (1) In accordance with this Chapter, the listing officer for a billing authority shall compile, and then maintain, a list for the authority (to be called its valuation list).
- (2) The list must be compiled on 1st April 1993 [^{F3}, shall come into force on that day and shall remain in force until a new list for the authority is compiled under section 22B below] .
- (3) Before the list is compiled the listing officer must take such steps as are reasonably practicable in the time available to ensure that it is accurately compiled on 1st April 1993.
- (4) Any valuation of a dwelling carried out by the listing officer in pursuance of subsection (3) above shall be carried out in accordance with section 21(2) above.
- (5) At the following times, namely—
 - (a) not later than 1st September 1992; and

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- (b) not earlier than 15th November 1992 and not later than 1st December 1992, the listing officer shall send to the billing authority a copy of the list which he proposes (on the information then before him) to compile.
- (6) As soon as reasonably practicable after receiving the copy under subsection (5)(b) above the authority shall deposit it at its principal office and take such steps as it thinks most suitable for giving notice of it.
- (7) As soon as reasonably practicable after compiling a list the listing officer shall send a copy of it to the authority.
- (8) As soon as reasonably practicable after receiving the copy under subsection (7) above the authority shall deposit it at its principal office.
- (9) The list must be maintained for so long as is necessary for the purposes of this Part.

Textual Amendments

F3 Words in s. 22(2) substituted (18.11.2003) by [Local Government Act 2003 \(c. 26\), s. 127\(1\), Sch. 7 para. 45](#)

[^{F4}22A Amalgamated valuation lists for Welsh billing authorities. **E+W**

- (1) Every new listing officer shall, on 1st April 1996, compile a list (“the amalgamated list”) for the new billing authority for which he is appointed, based on the information provided for him under this section.
- (2) The amalgamated list shall contain the information which was included in the valuation lists compiled on 1st April 1993 for the old billing authorities (“the current lists”) so far as that information is relevant.
- (3) The amalgamated list shall also include the information which was included in any current list by way of an alteration, so far as that information is relevant.
- (4) A new listing officer’s amalgamated list shall be treated, for the purposes of this Act, as the valuation list for his new billing authority and shall be deemed to have come into force on 1st April 1993.
- (5) Where an amalgamated list contains information which is derived from any alteration made to any valuation list or lists from which it is derived, the amalgamated list shall be treated as having been varied on the date on which the alteration was made.
- (6) Subsections (2) to (8) of section 22 above shall not apply in relation to an amalgamated list.
- (7) Every listing officer shall—
- (a) on or before 15th November 1995, provide the appropriate new listing officer with the information recorded in his valuation list as at 31st October 1995 so far as it is relevant; and
- (b) on 31st March 1996, provide the appropriate new listing officer with the information recorded in his valuation list as at that date, so far as it is relevant.
- (8) A new listing officer receiving any information under subsection (7)(a) above shall send a copy of it to his new billing authority as soon as is reasonably practicable.

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- (9) As soon as is reasonably practicable after compiling the amalgamated list, a new listing officer shall send a copy of it to his new billing authority.
- (10) A new billing authority receiving a copy of an amalgamated list under subsection (9) above shall, as soon as is reasonably practicable, deposit it at its principal office.
- (11) In this section—
- “old authority” has the same meaning as in the Local Government (Wales) Act 1994;
 - “old billing authority” means a billing authority which is an old authority;
 - “new billing authority” means a billing authority which is a new principal council;
 - “listing officer” means a listing officer for an old billing authority;
 - “new listing officer” means a listing officer for a new billing authority; and
 - “new principal council” has the same meaning as in the Local Government (Wales) Act 1994.
- (12) For the purposes of this section—
- (a) references to a listing officer’s valuation list are references to the valuation list maintained by him under this Act;
 - (b) a new listing officer’s area is the area of the new billing authority for which he is appointed;
 - (c) the appropriate new listing officer, in relation to any information which relates to a dwelling is the new listing officer for the new billing authority in whose area the dwelling is situated; and
 - (d) information is relevant in relation to a new listing officer, or his area, if it relates to a dwelling which is in his area.]

Textual Amendments

- F4** S. 22A inserted (3.4.1995 subject to arts. 6(2) to (5) of the commencing S.I.) by 1994 c. 19, s. 36 (with ss. 54(5)(7), 55(5), Sch. 17 paras. 22(1), 23(2)); S.I. 1995/852, art. 6(1)

[^{F5}22B **Compilation and maintenance of new lists** **E+W**

- (1) The listing officer for a billing authority shall compile, and then maintain, new lists for the authority in accordance with this Chapter (each such list to be called its valuation list).
- [A new list must be compiled, in relation to billing authorities in England, on 1 April ^{F6}(1A) in each year specified by order made by the Secretary of State.]
- (2) A new list must be compiled—
- (a) ^{F7}
 - (b) in relation to billing authorities in Wales, on 1 April 2005.
- (3) After that, a new list must be compiled [^{F8}in relation to billing authorities in Wales] on [^{F9}1 April in each year specified by order made by the Welsh Ministers.]
- (4) A new list shall come into force on the day on which it is compiled and shall remain in force until the next such list is compiled.

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- (5) The duty to maintain a list compiled under this section continues for so long as is necessary for the purposes of this Part and is not affected by the list ceasing to be in force.
- (6) Before a list is compiled under this section, the listing officer must take such steps as are reasonably practicable in the time available to ensure that it is accurately compiled on the date on which it is to be compiled.
- (7) Where a list is to be compiled under this section, the listing officer for a billing authority shall send the authority a copy of the list he proposes to compile (on the information then before him) not later than 1st September before the date on which it is to be compiled.
- (8) As soon as reasonably practicable after receiving a copy list under subsection (7) above, a billing authority shall deposit it at its principal office and take such steps as it thinks most suitable for giving notice of it.
- (9) As soon as reasonably practicable after the listing officer for a billing authority has compiled a list under this section, he shall send a copy of it to the authority.
- (10) As soon as reasonably practicable after receiving a copy list under subsection (9) above, a billing authority shall deposit it at its principal office.
- (11) No order under ^[F10]subsection (1A) above may be made unless a draft of the order has been laid before, and approved by resolution of, the House of Commons.]
- ^[F11](12) No order under subsection (3) may be made unless a draft of the statutory instrument containing it has been laid before, and approved by a resolution of, the National Assembly for Wales.]

Textual Amendments

- F5** S. 22B inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\), s. 77](#)
- F6** S. 22B(1A) inserted (30.3.2006) by [Council Tax \(New Valuation Lists for England\) Act 2006 \(c. 7\), s. 1\(2\)](#)
- F7** S. 22B(2)(a) and following word repealed (30.3.2006) (by [Council Tax \(New Valuation Lists for England\) Act 2006 \(c. 7\), s. 1\(3\)](#))
- F8** Words in s. 22B(3) inserted (30.3.2006) by [Council Tax \(New Valuation Lists for England\) Act 2006 \(c. 7\), s. 1\(4\)\(a\)](#)
- F9** Words in s. 22B(3) substituted (15.1.2012) by [Localism Act 2011 \(c. 20\), ss. 80\(2\), 240\(1\)\(g\)](#)
- F10** Words in s. 22B(11) substituted (30.3.2006) by [Council Tax \(New Valuation Lists for England\) Act 2006 \(c. 7\), s. 1\(5\)](#)
- F11** S. 22B(12) inserted (15.1.2012) by [Localism Act 2011 \(c. 20\), ss. 80\(3\), 240\(1\)\(g\)](#)

23 Contents of lists. **E+W**

- (1) A valuation list must show, for each day for which it is in force, each dwelling which is situated in the billing authority's area.
- (2) For each day on which a dwelling is shown in a list, the list must also show which of the valuation bands is applicable to the dwelling.
- (3) A list must also contain such information about dwellings shown in it as may be prescribed.

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- (4) The omission from a list of any matter required to be included in it shall not of itself render the list invalid.
- (5) Any rules as to Crown exemption which would have applied apart from this subsection shall not prevent a list showing a dwelling, showing the valuation band applicable to a dwelling and containing any prescribed information about a dwelling.

24 Alteration of lists. **E+W**

- (1) The Secretary of State may make regulations about the alteration by listing officers of valuation lists which have been compiled under this Chapter; and subsections (2) to (10) below shall apply for the purposes of this subsection.
- (2) The regulations may include provision that where a listing officer intends to alter the list with a view to its being accurately maintained, he shall not alter it unless prescribed conditions (as to notice or otherwise) are fulfilled.
- (3) The regulations may include provision that any valuation of a dwelling carried out in connection with a proposal for the alteration of the list shall be carried out in accordance with section 21(2) above.
- (4) The regulations may include provision that no alteration shall be made of a valuation band shown in the list as applicable to any dwelling unless—
 - (a) since the valuation band was first shown in the list as applicable to the dwelling—
 - (i) there has been a material increase in the value of the dwelling and a relevant transaction has been subsequently carried out in relation to the whole or any part of it;
 - (ii) there has been a material reduction in the value of the dwelling;
 - (iii) the dwelling has become or ceased to be a composite hereditament for the purposes of Part III of the 1988 Act; or
 - (iv) in the case of a dwelling which continues to be such a hereditament, there has been an increase or reduction in its domestic use,
 and (in any case) prescribed conditions are fulfilled;
 - (b) the listing officer is satisfied that—
 - (i) a different valuation band should have been determined by him as applicable to the dwelling; or
 - (ii) the valuation band shown in the list is not that determined by him as so applicable; or
 - (c) an order of a valuation tribunal or of the High Court requires the alteration to be made.
- (5) The regulations may include provision—
 - (a) as to who (other than a listing officer) may make a proposal for the alteration of the list with a view to its being accurately maintained;
 - (b) as to the manner and circumstances in which a proposal may be made and the information to be included in a proposal;
 - (c) as to the period within which a proposal must be made;
 - (d) as to the procedure for and subsequent to the making of a proposal;
 - (e) as to the circumstances in which and the conditions upon which a proposal may be withdrawn; and

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- (f) requiring the listing officer to inform other prescribed persons of the proposal in a prescribed manner.
- (6) The regulations may include provision that, where there is a disagreement between the listing officer and another person making a proposal for the alteration of a list—
- (a) about the validity of the proposal; or
 - (b) about the accuracy of the list,
- an appeal may be made to a valuation tribunal.
- (7) The regulations may include—
- (a) provision as to the period for which or day from which an alteration of a list is to have effect (including provision that it is to have retrospective effect);
 - (b) provision requiring a list to be altered so as to indicate the effect (retrospective or otherwise) of the alteration;
 - (c) provision requiring the listing officer to inform prescribed persons of an alteration within a prescribed period;
 - (d) provision requiring the listing officer to keep for a prescribed period a record of the state of the list before the alteration was made.
- (8) The regulations may include provision as to financial adjustments to be made as a result of alterations, including—
- (a) provision requiring payments or repayments to be made; and
 - (b) provision as to the recovery (by deduction or otherwise) of sums due.
- (9) The regulations may include provision that where—
- (a) the listing officer for a billing authority has informed the authority of an alteration of the list; and
 - (b) a copy of the list has been deposited by the authority under section 22(8) ^[F12], 22A(10) or 22B(10)] above,
- the authority must alter the copy accordingly.
- (10) In this section—
- “domestic use”, in relation to a dwelling, means use in such a manner as to constitute it domestic property for the purposes of Part III of the 1988 Act;
- “material increase”, in relation to the value of a dwelling, means any increase which is caused (in whole or in part) by any building, engineering or other operation carried out in relation to the dwelling, whether or not constituting development for which planning permission is required;
- “material reduction”, in relation to the value of a dwelling, means any reduction which is caused (in whole or in part) by the demolition of any part of the dwelling, any change in the physical state of the dwelling’s locality or any adaptation of the dwelling to make it suitable for use by a physically disabled person;
- “relevant transaction” means a transfer on sale of the fee simple, a grant of a lease for a term of seven years or more or a transfer on sale of such a lease.

Textual Amendments

F12 Words in s. 24(9)(b) substituted (18.11.2003) by [Local Government Act 2003 \(c. 26\), s. 127\(1\), Sch. 7 para. 46](#)

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25 **Compilation and maintenance of new lists.** **E+W**

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Textual Amendments

F13 S. 25 repealed (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), ss. 127(1)(2), Sch. 7 para. 47, [Sch. 8 Pt. 1](#)

Changes to legislation:

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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\(1\)](#)