



# Local Government Finance Act 1992

## 1992 CHAPTER 14

### PART V

#### SUPPLEMENTAL

#### 113 Orders and regulations.

- (1) Any power of the Secretary of State <sup>F1</sup>... [<sup>F2</sup>, the Treasury or the [<sup>F3</sup>Welsh Ministers]] under this Act to make orders or regulations (other than the power to make orders under section [<sup>F4</sup>52X(6)] above) may be so exercised as to make different provision for different cases or descriptions of case, including different provision for different areas or for different authorities.
- (2) Any power of the Secretary of State <sup>F5</sup>... [<sup>F2</sup>, the Treasury or the [<sup>F6</sup>Welsh Ministers]] under this Act to make orders or regulations includes power to make such incidental, consequential, transitional or supplementary provision as he [<sup>F7</sup> or they think] necessary or expedient.
- (3) Any power of the Secretary of State <sup>F8</sup>... or the Treasury under this Act to make orders or regulations shall be exercisable by statutory instrument which, except in the case of [<sup>F9</sup>regulations under section [<sup>F10</sup>11D(3)], [<sup>F11</sup>14A, 14B, 14C or] 52ZQ above or] orders under—
  - (a) section 5(4), 11(3), [<sup>F12</sup>22B(1A)], [<sup>F13</sup>... 74(3) or 79(3) above;
  - (b) section 119(2) below; or
  - (c) paragraph 1 of Schedule 12 to this Act,shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- [<sup>F14</sup>(4) Any power of the [<sup>F15</sup>Welsh Ministers] under this Act to make orders or regulations shall be exercisable by statutory instrument.]
- [<sup>F16</sup>(5) Paragraphs 33 and 34 of Schedule 11 to the Government of Wales Act 2006 make provision about the Senedd Cymru procedures that apply to any statutory instrument containing regulations or an order made in exercise of functions conferred upon the

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Secretary of State or the National Assembly for Wales by this Act that have been transferred to the Welsh Ministers by virtue of paragraph 30 of that Schedule.]

#### Textual Amendments

- F1** Words in s. 113(1) omitted (8.12.2021) by virtue of [The Transfer of Functions \(Secretary of State for Levelling Up, Housing and Communities\) Order 2021 \(S.I. 2021/1265\)](#), art. 1(2), **Sch. 2 para. 9(3)** (with art. 12)
- F2** Words in s. 113(1)(2) substituted (18.11.2003) by virtue of [Local Government Act 2003 \(c. 26\)](#), s. 127(1), **Sch. 7 para. 52(2)**
- F3** Words in s. 113(1) substituted (15.1.2012) by [Localism Act 2011 \(c. 20\)](#), **ss. 80(4)**, 240(1)(g)
- F4** Word in s. 113(1) substituted (27.7.1999 with effect as mentioned in s. 30(2) of the amending Act) by [1999 c. 27, s. 30\(1\)](#), **Sch. 1 Pt. II** pars. 9(a)
- F5** Words in s. 113(2) omitted (8.12.2021) by virtue of [The Transfer of Functions \(Secretary of State for Levelling Up, Housing and Communities\) Order 2021 \(S.I. 2021/1265\)](#), art. 1(2), **Sch. 2 para. 9(3)** (with art. 12)
- F6** Words in s. 113(2) substituted (15.1.2012) by [Localism Act 2011 \(c. 20\)](#), **ss. 80(4)**, 240(1)(g)
- F7** Words in s. 113(2) substituted (15.1.2012) by [Localism Act 2011 \(c. 20\)](#), **ss. 80(5)**, 240(1)(g)
- F8** Words in s. 113(3) omitted (8.12.2021) by virtue of [The Transfer of Functions \(Secretary of State for Levelling Up, Housing and Communities\) Order 2021 \(S.I. 2021/1265\)](#), art. 1(2), **Sch. 2 para. 9(3)** (with art. 12)
- F9** Words in s. 113(3) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 6 para. 32**; [S.I. 2011/2896](#), art. 2(i)
- F10** Word in s. 113(3) inserted (E.W.) (26.10.2023) by [Levelling-up and Regeneration Act 2023 \(c. 55\)](#), **ss. 80(3)(f)**, 255(2)(q) (with s. 247)
- F11** Words in s. 113(3) inserted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\)](#), **s. 14(4)**
- F12** Words in s. 113(3)(a) substituted (30.3.2006) by [Council Tax \(New Valuation Lists for England\) Act 2006 \(c. 7\)](#), **s. 1(6)**
- F13** Words in s. 113(3)(a) repealed (15.1.2012) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 25 Pt. 12**; [S.I. 2012/57](#), art. 4(1)(ee)(iii)
- F14** S. 113(4) inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 127(1), **Sch. 7 para. 52(5)**
- F15** Words in s. 113(4) substituted (15.1.2012) by [Localism Act 2011 \(c. 20\)](#), **ss. 80(6)**, 240(1)(g)
- F16** S. 113(5) inserted (E.W.) (20.3.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\)](#), **ss. 158(7)**, 175(3)(p)

#### 114 Power to make supplementary provision.

- (1) The Secretary of State may at any time by order make such supplementary, incidental, consequential or transitional provision as appears to him to be necessary or expedient for the general purposes or any particular purposes of this Act or in consequence of any of its provisions or for giving full effect to it.
- (2) An order under this section may in particular make provision for amending, repealing or revoking (with or without savings) any provision of an Act passed before or in the same session as this Act, or of an instrument made under an Act before the passing of this Act, and for making savings or additional savings from the effect of any amendment or repeal made by this Act.
- (3) Any provision that may be made under this section shall be in addition and without prejudice to any other provision of this Act.

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(4) No other provision of this Act shall be construed as prejudicing the generality of the powers conferred by this section.

(5) In this section “Act” includes a private or local Act.

## 115 Financial provisions.

(1) There shall be paid out of money provided by Parliament—

- (a) any sums required to enable valuations to be carried out in accordance with Part I or II of this Act;
- (b) any expenses of the Secretary of State incurred in consequence of this Act; and
- (c) any increase attributable to this Act in the sums payable out of money so provided under any other enactment.

(2) There shall be paid into the Consolidated Fund—

- (a) any sums received by the Secretary of State in consequence of this Act; and
- (b) any increase attributable to this Act in the sums payable into that Fund under any other enactment.

## 116 Interpretation: general.

(1) In this Act, unless the context otherwise requires—

“the 1987 Act” means the <sup>M1</sup>Abolition of Domestic Rates Etc. (Scotland) Act 1987;

“the 1988 Act” means the <sup>M2</sup>Local Government Finance Act 1988;

“the Social Security Acts” means the <sup>M3</sup>Social Security Contributions and Benefits Act 1992 and the <sup>M4</sup>Social Security Administration Act 1992;

[<sup>F17</sup>“executive” and “executive arrangements” have the same meaning as in Part II of the Local Government Act 2000;]

“financial year” means any period of twelve months beginning with 1st April;

[<sup>F18</sup>“the First-tier Tribunal for Scotland” means the First-tier Tribunal for Scotland, established by section 1 of the Tribunals (Scotland) Act 2014;]

“information” includes accounts, estimates and returns;

“prescribed” means prescribed by regulations made by the Secretary of State.

(2) Nothing in any private or local Act (whenever passed) shall in any way affect the operation of this Act or of anything done under it.

### Textual Amendments

**F17** In s. 116(1) definition of “executive” and “executive arrangements” inserted (E.W.) (11.7.2001 (E.), 1.4.2002 (W.)) by S.I. 2001/2237, arts. 2(n), 28(2); S.I. 2002/808, **art. 27(2)**

**F18** Words in s. 116(1) inserted (S.) (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 8(7)** (with sch. 1 paras. 1-4, 13-20)

### Marginal Citations

**M1** 1987 c. 47.

**M2** 1988 c. 41.

**M3** 1992 c. 4.

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**M4** 1992 c. 5.

## **117 Minor and consequential amendments and repeals.**

- (1) The enactments mentioned in Schedule 13 to this Act shall have effect subject to the amendments there specified (being minor amendments and amendments consequential on the provisions of this Act).
- (2) The enactments mentioned in Schedule 14 to this Act (which include some that are spent or no longer of practical utility) are hereby repealed to the extent specified in the third column of that Schedule.

## **118 Savings and transitional provisions.**

- (1) Nothing in this Act (except sections 101 and 102) shall affect the operation of the 1988 Act in relation to any community charge in respect of a day falling before 1st April 1993; and nothing in this Act (except paragraphs 1 to 4 and 6(11) of Schedule 10) shall affect the operation of that Act in relation to any financial year beginning before that date.
- (2) Nothing in this Act (except section 101) shall affect the operation of the 1987 Act in relation to any community charge in respect of a day falling before 1st April 1993.
- (3) The repeal by this Act of the 1987 Act shall not affect any amendment made by that Act to any other enactment; and the repeal by this Act of any enactment amending that Act shall not affect any amendment so made to that Act.
- (4) Nothing in this Act shall affect the operation of the Social Security Acts in relation to any community charge benefit in respect of a day falling before 1st April 1993.
- (5) In relation to any time before the commencement of the Social Security Acts, this Act and the repealed enactments shall have effect as if—
  - (a) any reference in this Act to those Acts were a reference to those enactments;
  - (b) any reference in this Act (except paragraph 4 of Schedule 9) to either of those Acts, or to any provision of those Acts, were a reference to the corresponding provisions or provision of those enactments;
  - (c) subsections (1) to (7) of the section set out in paragraph 4 of Schedule 9 to this Act were substituted for subsections (8A), (8AA) and (8B) to (8F), and subsection (11) of that section were substituted for subsections (8G) and (8H), of section 20 of the <sup>M5</sup>Social Security Act 1986; and
  - (d) subsections (8) and (9) of the section so set out were substituted for subsections (5A) and (5B), and paragraphs (a) and (b) of subsection (10) of that section were substituted for paragraph (c) of subsection (6), of section 21 of that Act.
- (6) The provisions of any regulations or orders relating to council tax benefit which—
  - (a) are made before the commencement of the Social Security Acts; and
  - (b) are expressed to come into force after that commencement,
 may refer to any relevant provisions of those Acts rather than to the corresponding provisions of the repealed enactments.
- (7) In this section—
 

“community charge” has the same meaning as in section 100 above;

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“the repealed enactments” means the enactments repealed by the <sup>M6</sup>Social Security (Consequential Provisions) Act 1992;  
and any reference to an enactment includes a reference to any regulations or orders made (or having effect as if made) under that enactment.

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**Marginal Citations**

- M5** 1986 c. 50.  
**M6** 1992 c. 6.

**119 Short title, commencement and extent.**

- (1) This Act may be cited as the Local Government Finance Act 1992.
- (2) The following provisions of this Act, namely—
  - (a) sections 99(2), 110 and 111;
  - (b) paragraphs 1 to 4 of Schedule 10;
  - (c) paragraphs 29(a), 30, 31(b), 32 to 37 and 38(a), (b), (c) and (e) of Schedule 11;
  - (d) Schedule 13 except paragraphs 15 to 25, 31, 42, 44(c), 45 to 47, 59 to 74, 76 to 88, 92, 99 and 100; and
  - (e) Schedule 14 except the repeals in the 1988 Act (other than the repeals in Schedule 12) and the repeals in the Social Security Acts,shall not come into force until such day as the Secretary of State may by order appoint; and different days may be appointed for different provisions or for different purposes.
- (3) Part I of this Act, sections 102 and 104 to 106 above and Schedule 10 to this Act extend to England and Wales only.
- (4) Part II of this Act, sections 107 to 112 above and Schedules 11 and 12 to this Act extend to Scotland only.
- (5) This Act does not extend to Northern Ireland.

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**Subordinate Legislation Made**

- P1** S. 119(2) power partly exercised (6.3.1992): different dates appointed for specified provisions by [S.I. 1992/473](#), [arts. 2, 3](#).  
S. 119(2) power partly exercised (13.3.1992): 1.4.1992 appointed for specified provisions by [S.I. 1992/818](#), [art. 2](#).  
S. 119(2) power partly exercised (17.6.1992): 18.6.1992 appointed for specified provision by [S.I. 1992/1460](#), [art. 2](#).  
S. 119(2) power partly exercised (10.7.1992): 1.8.1992 appointed for specified provisions by [S.I. 1992/1755](#), [art. 2](#) (with savings).  
S. 119(2) power partly exercised (9.9.1992): 1.10.1992 appointed for specified provisions by [S.I. 1992/2183](#), [art. 2](#), [Sch.](#) (with savings).  
S. 119(2) power partly exercised (14.10.1992): different dates appointed for specified provisions by [S.I. 1992/2454](#), [arts. 2, 3](#) (with transitional provision).  
S. 119(2) power partly exercised (29.1.1993): different dates appointed for specified provisions by [S.I. 1993/194](#), [arts. 2, 3](#).  
S. 119(2) power partly exercised (8.3.1993): 1.4.1993 appointed for specified provisions by [S.I. 1993/575](#), [art. 2](#).

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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\(1\)](#)