



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

CHAPTER I

MAIN PROVISIONS

Amounts of tax payable

10 Basic amounts payable

- (1) Subject to sections 11 to 13 below, a person who is liable to pay council tax in respect of any chargeable dwelling and any day shall, as respects the dwelling and the day, pay to the billing authority for the area in which the dwelling is situated an amount calculated in accordance with the formula—

$$\frac{A}{D}$$

where—

A is the amount which, for the financial year in which the day falls and for dwellings in the valuation band listed for the dwelling, has been set by the authority for its area or (as the case may be) the part of its area in which the dwelling is situated;

D is the number of days in the financial year.

- (2) For the purposes of this Part the Secretary of State may make regulations containing rules for ascertaining in what part of a billing authority's area a dwelling is situated (whether situated in the area in fact or by virtue of regulations made under section 1(3) above).

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11 Discounts

- (1) The amount of council tax payable in respect of any chargeable dwelling and any day shall be subject to a discount equal to the appropriate percentage of that amount if on that day—
 - (a) there is only one resident of the dwelling and he does not fall to be disregarded for the purposes of discount; or
 - (b) there are two or more residents of the dwelling and each of them except one falls to be disregarded for those purposes.
- (2) Subject to section 12 below, the amount of council tax payable in respect of any chargeable dwelling and any day shall be subject to a discount equal to twice the appropriate percentage of that amount if on that day—
 - (a) there is no resident of the dwelling; or
 - (b) there are one or more residents of the dwelling and each of them falls to be disregarded for the purposes of discount.
- (3) In this section and section 12 below “the appropriate percentage” means 25 per cent. or, if the Secretary of State by order so provides in relation to the financial year in which the day falls, such other percentage as is specified in the order.
- (4) No order under subsection (3) above shall be made unless a draft of the order has been laid before and approved by resolution of the House of Commons.
- (5) Schedule 1 to this Act shall have effect for determining who shall be disregarded for the purposes of discount.

12 Discounts: special provision for Wales

- (1) Where any class of dwellings in Wales is prescribed for the purposes of this section for any financial year, a Welsh billing authority may determine that for the year subsection (2) or (3) below shall have effect in substitution for section 11(2)(a) above in relation to all dwellings of that class which are situated in its area.
- (2) Where this subsection has effect for any year in relation to any class of dwellings, the amount of council tax payable in respect of—
 - (a) any chargeable dwelling of that class; and
 - (b) any day in the year on which there is no resident of the dwelling,shall be subject to a discount equal to the appropriate percentage of that amount.
- (3) Where this subsection has effect for any year in relation to any class of dwellings, the amount of council tax payable in respect of—
 - (a) any chargeable dwelling of that class; and
 - (b) any day in the year on which there is no resident of the dwelling,shall not be subject to a discount.
- (4) A determination under subsection (1) above for a financial year may be varied or revoked at any time before the year begins.
- (5) Subsections (3) and (4) of section 4 above shall apply for the purposes of subsection (1) above as they apply for the purposes of subsection (2) of that section.

- (6) A billing authority which has made a determination under subsection (1) above shall, before the end of the period of 21 days beginning with the day of doing so, publish a notice of the determination in at least one newspaper circulating in the authority's area.
- (7) Failure to comply with subsection (6) above does not make the making of the determination invalid.

13 Reduced amounts

- (1) The Secretary of State may make regulations as regards any case where—
 - (a) a person is liable to pay an amount to a billing authority in respect of council tax for any financial year which is prescribed; and
 - (b) prescribed conditions are fulfilled.
- (2) The regulations may provide that the amount he is liable to pay shall be an amount which—
 - (a) is less than the amount it would be apart from the regulations; and
 - (b) is determined in accordance with prescribed rules.
- (3) This section applies whether the amount mentioned in subsection (1) above is determined under section 10 above or under that section read with section 11 or 12 above.
- (4) The conditions mentioned in subsection (1) above may be prescribed by reference to such factors as the Secretary of State thinks fit; and in particular such factors may include the making of an application by the person concerned and all or any of—
 - (a) the factors mentioned in subsection (5) below; or
 - (b) the factors mentioned in subsection (6) below.
- (5) The factors referred to in subsection (4)(a) above are—
 - (a) community charges for a period before 1st April 1993;
 - (b) the circumstances of, or other matters relating to, the person concerned;
 - (c) an amount relating to the authority concerned and specified, or to be specified, for the purposes of the regulations in a report laid, or to be laid, before the House of Commons;
 - (d) such other amounts as may be prescribed or arrived at in a prescribed manner.
- (6) The factors referred to in subsection (4)(b) above are—
 - (a) a disabled person having his sole or main residence in the dwelling concerned;
 - (b) the circumstances of, or other matters relating to, that person;
 - (c) the physical characteristics of, or other matters relating to, that dwelling.
- (7) The rules mentioned in subsection (2) above may be prescribed by reference to such factors as the Secretary of State thinks fit; and in particular such factors may include all or any of the factors mentioned in subsection (5) or subsection (6)(b) or (c) above.
- (8) Without prejudice to the generality of section 113(2) below, regulations under this section may include—
 - (a) provision requiring the Secretary of State to specify in a report, for the purposes of the regulations, an amount in relation to each billing authority;
 - (b) provision requiring him to lay the report before the House of Commons;

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- (c) provision for the review of any prescribed decision of a billing authority relating to the application or operation of the regulations;
 - (d) provision that no appeal may be made to a valuation tribunal in respect of such a decision, notwithstanding section 16(1) below.
- (9) To the extent that he would not have power to do so apart from this subsection, the Secretary of State may—
- (a) include in regulations under this section such amendments of any social security instrument as he thinks expedient in consequence of the regulations under this section;
 - (b) include in any social security instrument such provision as he thinks expedient in consequence of regulations under this section.
- (10) In subsection (9) above “social security instrument” means an order or regulations made, or falling to be made, by the Secretary of State under the Social Security Acts, that is to say, the Social Security Contributions and Benefits Act 1992 and the Social Security Administration Act 1992.