



# Local Government Finance Act 1992

## 1992 CHAPTER 14

### PART II

#### COUNCIL TAX: SCOTLAND

##### *Amounts of tax payable*

#### 78 Basic amounts payable

Subject to sections 79 and 80 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 levying 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 or, as the case may be, the aggregate of the amounts which, for the financial year in which the day falls and for dwellings in the valuation band listed for the dwelling, has or have been imposed by the local authority or authorities in whose area or areas the dwelling is situated;

D is the number of days in the financial year.

#### 79 Discounts

- (1) The amount of council tax payable in respect of a 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.

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*Status: This is the original version (as it was originally enacted).*

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- (2) The amount of council tax payable in respect of a 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 “the appropriate percentage” means 25 per cent. or, if the Secretary of State by order so provides in respect of 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.

## **80 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 levying 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 78 above or under that section read with section 79 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 mentioned 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—
    - (i) relating to any local authority whose council tax constitutes all or part of the amount referred to in subsection (1) above; and
    - (ii) which is specified, or is to be specified, 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 local authority;
  - (b) provision requiring him to lay the report before the House of Commons;
  - (c) provision for the review of any prescribed decision of a levying authority relating to the application or operation of the regulations;
  - (d) provision that no appeal may be made to a valuation appeal committee in respect of such a decision, notwithstanding section 81(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.