



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

CHAPTER I

MAIN PROVISIONS

Amounts of tax payable

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 ^{F1}sections 11A^{F2}, 11B^{F3}, 12, 12A and 12B^{F4} 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 ^{F4} . . . “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.

Status: Point in time view as at 01/04/2016. This version of this provision has been superseded.

Changes to legislation: Local Government Finance Act 1992, Section 11 is up to date with all changes known to be in force on or before 25 June 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. (See end of Document for details)

- (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.

Textual Amendments

- F1** Words in s. 11(2) substituted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), ss. 127(1), 128, [Sch. 7 para. 41](#)
- F2** Word in s. 11(2) inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\)](#), s. 12(3)
- F3** Words in s. 11(2) substituted (16.12.2015 for specified purposes, 1.4.2016 in so far as not already in force) by [Housing \(Wales\) Act 2014 \(anaw 7\)](#), s. 145(3), [Sch. 3 para. 29\(2\)](#); S.I. 2015/2046, art. 2
- F4** Words in s. 11(3) repealed (18.11.2003 for E. and 27.11.2003 for W.) by [Local Government Act 2003 \(c. 26\)](#), ss. 127(2), 128, [Sch. 8 Pt. 1](#); S.I. 2003/2938, [art. 3](#) (subject to art. 8); S.I. 2003/3034, [art. 2\(1\)\(4\)](#), Sch. 1 Pt. 1

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