



# Local Government Finance Act 1992

## 1992 CHAPTER 14

### PART I

#### COUNCIL TAX: ENGLAND AND WALES

#### CHAPTER I

#### MAIN PROVISIONS

#### *Amounts of tax payable*

VALID FROM 18/11/2003

#### **[<sup>F1</sup>11A Discounts: special provision for England**

- (1) The Secretary of State may for any financial year by regulations prescribe one or more classes of dwelling in England for the purposes of subsection (3) or (4) below.
- (2) A class of dwellings may be prescribed under subsection (1) above by reference to such factors as the Secretary of State sees fit and may, in particular, be prescribed by reference to—
  - (a) the physical characteristics of dwellings, or
  - (b) the fact that dwellings are unoccupied.
- (3) For any financial year for which a class of dwellings is prescribed for the purposes of this subsection, a billing authority in England may by determination provide in relation to all dwellings of that class in its area, or in such part of its area as it may specify in the determination, that the discount under section 11(2)(a) shall be such lesser percentage of at least 10 as it may so specify.
- (4) For any financial year for which a class of dwellings is prescribed for the purposes of this subsection, a billing authority in England may by determination provide in

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*Changes to legislation: Local Government Finance Act 1992, Section 11A is up to date with all changes known to be in force on or before 13 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)*

relation to all dwellings of that class in its area, or in such part of its area as it may specify in the determination—

- (a) that the discount under section 11(2)(a) above shall not apply, or
  - (b) that the discount under that provision shall be such lesser percentage as it may so specify.
- (5) A billing authority may make a determination varying or revoking a determination under subsection (3) or (4) for a financial year, but only before the beginning of the year.
- (6) A billing authority which makes a determination under this section shall publish a notice of it in at least one newspaper circulating in its area and do so before the end of the period of 21 days beginning with the date of the determination.
- (7) Failure to comply with subsection (6) above shall not affect the validity of a determination.]

#### **Textual Amendments**

**F1** S. 11A inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 75(1)

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