



Local Government Finance Act 1992

1992 CHAPTER 14

PART II

COUNCIL TAX: SCOTLAND

Amounts of tax payable

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 [^{F1}local]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—

Status: Point in time view as at 08/04/2013. This version of this provision has been superseded.

Changes to legislation: Local Government Finance Act 1992, Section 80 is up to date with all changes known to be in force on or before 31 May 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)

- [^{F2}(i) relating to the local authority whose council tax constitutes the amount referred to in subsection (1) above;]
- (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 [^{F3}local] 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
- [^{F4}(a)] an order or regulations made, or falling to be made, by the Secretary of State under the Social Security Acts^[F5]; or
- (b) regulations made, or falling to be made, under Part 4 of the Welfare Reform Act 2012.]

Textual Amendments

- F1** Word in s. 80(1)(a) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(4)(a)** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(c)**
- F2** S. 80(5)(c)(i) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(4)(b)**; S.I. 1996/323, **art. 4(1)(c)**
- F3** Word in s. 80(8)(c) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(4)(a)** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(c)**
- F4** Words in s. 80(10)(a) in s. 80(10) renumbered as s. 80(10)(a) (8.4.2013) by [The Personal Independence Payment \(Supplementary Provisions and Consequential Amendments\) Regulations 2013](#) (S.I. 2013/388), reg. 2, **Sch. para. 7(3)(a)**

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F5 S. 80(10)(b) and word inserted (8.4.2013) by The Personal Independence Payment (Supplementary Provisions and Consequential Amendments) Regulations 2013 (S.I. 2013/388), reg. 2, **Sch. para. 7(3)(b)**

Modifications etc. (not altering text)

C1 S. 80 applied (with modifications) (24.6.1992) by S.I. 1992/1203, reg. 2, **Sch.**

Status:

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