

*These notes refer to the Local Government Finance Act 2012  
(c.17) which received Royal Assent on 31 October 2012*

# **LOCAL GOVERNMENT FINANCE ACT 2012**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### ***Council Tax***

#### ***Section 11: Power to determine further discounts for certain dwellings***

42. This section inserts new subsections (4A) and (4B) into section 11A of the LGFA 1992. The new subsections allow the Secretary of State to prescribe a new class of dwelling for the purposes of allowing billing authorities to make a determination that any discount under section 11(2)(a) shall not apply or shall be such percentage (which may be 100%) as it may specify.
43. In practice, this will allow billing authorities to set a discount on unoccupied and unfurnished dwellings prescribed in the new class of dwelling mentioned above.