

*Changes to legislation: Local Government Finance Act 1992, Cross Heading: DiscountVariations and increases is up to date with all changes known to be in force on or before 05 April 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) View outstanding changes*

## SCHEDULES

### SCHEDULE 2

#### ADMINISTRATION

*[<sup>F1</sup>Discount][<sup>F1</sup>Variation]s [<sup>F2</sup> and increases]*

#### Textual Amendments

- F1** Word in Sch. 2 para. 4 cross-heading substituted (S.) (5.12.2012) by [Local Government Finance \(Unoccupied Properties etc.\) \(Scotland\) Act 2012 \(asp 11\), ss. 3\(4\), 5\(1\)](#)
- F2** Words in Sch. 2 para. 4 cross-heading inserted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 12\(14\)](#)

- 4 (1) In the following provisions of this paragraph—
- (a) any reference to the chargeable amount is a reference to an amount which, in respect of a particular dwelling, a person is solely liable to pay to an authority in respect of council tax for a financial year, and includes, unless the context otherwise requires, an amount which in the opinion of the authority a person will be so liable to pay; and
  - (b) any reference to any calculation of the chargeable amount includes a reference to any estimate of the amount.
- (2) Regulations under this Schedule may include provision that, before making any calculation of the chargeable amount for the purposes of regulations under this Schedule, the authority shall take reasonable steps to ascertain whether that amount is subject to any [<sup>F3</sup>discount][<sup>F3</sup>variation][<sup>F4</sup> or increase], and if so, the amount of that [<sup>F3</sup>discount][<sup>F3</sup>variation][<sup>F4</sup> or increase].
- (3) The regulations may include provision that—
- (a) where (having taken such steps) the authority has no reason to believe that the chargeable amount is subject to a [<sup>F5</sup>discount][<sup>F5</sup>variation][<sup>F6</sup> or to an increase], it shall assume, in making any calculation of the chargeable amount for the purposes of regulations under this Schedule, that the chargeable amount is not subject to any [<sup>F5</sup>discount][<sup>F5</sup>variation][<sup>F7</sup> or increase] ; and
  - (b) where (having taken such steps) the authority has reason to believe that the chargeable amount is subject to a [<sup>F5</sup>discount][<sup>F5</sup>variation][<sup>F6</sup> or to an increase] of a particular amount, it shall assume, in making any such calculation, that the chargeable amount is subject to a [<sup>F5</sup>discount][<sup>F5</sup>variation][<sup>F7</sup> or increase] of that amount.
- (4) The regulations may include provision that the authority must inform the person who is or will be liable to pay the chargeable amount of that assumption.
- (5) The regulations may include provision that where—

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- (a) in accordance with any provision included under sub-paragraph (4) above the authority informs the person concerned that it has assumed that the chargeable amount [<sup>F8</sup>is subject to a discount of a particular amount; and<sup>F8</sup> — ]
  - (i) is subject to a discount of a particular amount, or
  - (ii) is not subject to any increase; and]
- (b) at any time before the end of the financial year following the financial year concerned, the person has reason to believe that the chargeable amount [<sup>F9</sup>is not in fact subject to any discount, or is subject to a discount of a smaller amount<sup>F9</sup>—],
  - (i) is not in fact subject to any discount, or is subject to a discount of a smaller amount, or
  - (ii) is in fact subject to an increase (whether or not the person is aware of the amount of the increase),]

the person shall, within such period as may be prescribed, notify the authority of his belief.

[<sup>F10</sup>(5A) The regulations may include provision that where—

- (a) in accordance with any provision included under sub-paragraph (4) the authority informs the person concerned of its assumption; and
- (b) at any time before the end of the financial year following the financial year concerned, the person has reason to believe—
  - (i) that the authority's assumption is based on a misapprehension about the period during which there will be, or was, no resident of the dwelling; and
  - (ii) that misapprehension has resulted in the authority incorrectly assuming that the chargeable amount is not subject to any increase, or in the authority underestimating the amount of the increase,

the person must, within such period as may be prescribed, notify the authority of that belief.

(5B) The regulations may include provision—

- (a) that any person appearing to an authority to be a resident, owner or managing agent of a particular dwelling must supply to the authority such information as fulfils the following conditions—
  - (i) it is in the possession or control of the person concerned;
  - (ii) the authority requests the person concerned to supply it; and
  - (iii) it is requested by the authority for the purpose of ascertaining whether the chargeable amount is subject to any variation on the basis that, in respect of any period specified in the request, there is, was or will be no resident of the dwelling;
- (b) that the information is to be supplied within a prescribed period of the request being made and, if the authority so requires, in a form specified in the request; and
- (c) that a request may be served on the person concerned either by name or by such description as may be prescribed.]

(6) In construing [<sup>F11</sup>the reference in sub-paragraph (5)(b)] [<sup>F11</sup>the references in sub-paragraphs (5)(b), (5A)(b)(ii) and (5B)(a)(iii)] above to the chargeable amount, the

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fact that the person concerned has wholly or partly discharged his liability to pay the amount shall be ignored.

[<sup>F12</sup>(7) In this paragraph, “increase” means an increase under section 11B(1)(b) [<sup>F13</sup>(higher amount of tax for empty dwellings: England), [<sup>F14</sup>11C(1)(b) (higher amount for dwellings occupied periodically: England),] 12A(1)(b) (higher amount of tax for empty dwellings: Wales) or 12B(1)(b) (higher amount of tax for dwellings occupied periodically: Wales)] .]

#### Textual Amendments

- F3** Word in Sch. 2 para. 4(2) substituted (S.) (5.12.2012) by [Local Government Finance \(Unoccupied Properties etc.\) \(Scotland\) Act 2012 \(asp 11\), ss. 3\(3\)\(a\), 5\(1\)](#)
- F4** Words in Sch. 2 para. 4(2) inserted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 12\(9\)](#)
- F5** Word in Sch. 2 para. 4(3) substituted (S.) (5.12.2012) by [Local Government Finance \(Unoccupied Properties etc.\) \(Scotland\) Act 2012 \(asp 11\), ss. 3\(3\)\(a\), 5\(1\)](#)
- F6** Words in Sch. 2 para. 4(3) inserted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 12\(10\)\(a\)](#)
- F7** Words in Sch. 2 para. 4(3) inserted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 12\(10\)\(b\)](#)
- F8** Words in Sch. 2 para. 4(5)(a) substituted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 12\(11\)](#)
- F9** Sch. 2 para. 4(5)(b)(i)(ii) substituted for words (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 12\(12\)](#)
- F10** Sch. 2 para. 4(5A)(5B) inserted (S.) (5.12.2012) by [Local Government Finance \(Unoccupied Properties etc.\) \(Scotland\) Act 2012 \(asp 11\), ss. 3\(3\)\(b\), 5\(1\)](#)
- F11** Words in Sch. 2 para. 4(6) substituted (S.) (5.12.2012) by [Local Government Finance \(Unoccupied Properties etc.\) \(Scotland\) Act 2012 \(asp 11\), ss. 3\(3\)\(c\), 5\(1\)](#)
- F12** Sch. 2 para. 4(7) inserted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 12\(13\)](#)
- F13** Words in Sch. 2 para. 4(7) 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\(7\); S.I. 2015/2046, art. 2](#)
- F14** Words in Sch. 2 para. 4(7) inserted (E.W.) (26.10.2023) by [Levelling-up and Regeneration Act 2023 \(c. 55\), ss. 80\(3\)\(g\), 255\(2\)\(q\) \(with s. 247\)](#)

- 5 Regulations under this Schedule may include, as regards a case where persons are or will be jointly and severally liable to pay to an authority, in respect of a particular dwelling, an amount in respect of council tax for a financial year, provision equivalent to that included under paragraph 4 above subject to any modifications the Secretary of State thinks fit.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to [legislation.gov.uk](#). The amending S.I. was revoked before ever coming into force by [S.I. 2010/1906, reg. 2](#))

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 6(2)(ea) inserted by [2012 c. 17 s. 13\(1\)](#)