



# Local Government Finance Act 1992

## 1992 CHAPTER 14

### PART I

#### COUNCIL TAX: ENGLAND AND WALES

### CHAPTER I

#### MAIN PROVISIONS

#### *Amounts of tax payable*

#### **[<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)[<sup>F2</sup>, (4) or (4A)] 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 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

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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 10 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*

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- (b) that the discount under that provision shall be such lesser percentage as it may so specify.

[ For any financial year for which a class of dwellings is prescribed for the purposes of <sup>F3</sup>(4A) this subsection, a billing authority in England may by determination provide—

- (a) in relation to all dwellings of that class in its area, or  
 (b) in relation to such description of dwellings of that class as it may specify in the determination,

that the discount under section 11(2)(a) shall not apply or shall be such percentage (which may be 100) as it may so specify.

- (4B) Where a class of dwellings is prescribed for the purposes of subsection (4A) by reference to the period of time for which a condition is met, a billing authority may not, under paragraph (b) of that subsection, specify a description of dwellings of that class by reference (wholly or partly) to a shorter such period.]

[ Subsections (3), (4) and (4A) are subject to section 11B(4) [<sup>F5</sup>and 11C(5)].]

<sup>F4</sup>(4C)

- (5) A billing authority may make a determination varying or revoking a determination under subsection (3) [<sup>F6</sup>, (4) or (4A)] 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\(1\)](#)
- F2** Words in s. 11A(1) substituted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 11\(2\)](#)
- F3** S. 11A(4A)(4B) inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 11\(1\)](#)
- F4** S. 11A(4C) inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 12\(4\)](#)
- F5** Words in s. 11A(4C) inserted (26.10.2023) by [Levelling-up and Regeneration Act 2023 \(c. 55\), ss. 80\(3\)\(b\), 255\(2\)\(q\)](#) (with s. 247)
- F6** Words in s. 11A(5) substituted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 11\(2\)](#)

**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 10 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.

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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\(1\)](#)