



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

CHAPTER I

MAIN PROVISIONS

Amounts of tax payable

[^{F1}12 Discounts: special provision for Wales.

- (1) The National Assembly for Wales may for any financial year by regulations prescribe one or more classes of dwelling in Wales 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 Assembly 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 Wales 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 Wales 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—

Changes to legislation: Local Government Finance Act 1992, Section 12 is up to date with all changes known to be in force on or before 08 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

- (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.

[^{F2}(4A) Subsections (3) and (4) are subject to section 12A(6) and 12B(7).]

- (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. 12 substituted (27.11.2003) by [Local Government Act 2003 \(c. 26\)](#), **ss. 75(2)**, 128; S.I. 2003/3034, **art. 2(1)(4)**, Sch. 1 Pt. 1
- F2** S. 12(4A) inserted (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(3)**; S.I. 2015/2046, art. 2

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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\(1\)](#)