



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

CHAPTER I

MAIN PROVISIONS

Amounts of tax payable

12 Discounts: special provision for Wales

- (1) Where any class of dwellings in Wales is prescribed for the purposes of this section for any financial year, a Welsh billing authority may determine that for the year subsection (2) or (3) below shall have effect in substitution for section 11(2)(a) above in relation to all dwellings of that class which are situated in its area.
- (2) Where this subsection has effect for any year in relation to any class of dwellings, the amount of council tax payable in respect of—
 - (a) any chargeable dwelling of that class; and
 - (b) any day in the year on which there is no resident of the dwelling,shall be subject to a discount equal to the appropriate percentage of that amount.
- (3) Where this subsection has effect for any year in relation to any class of dwellings, the amount of council tax payable in respect of—
 - (a) any chargeable dwelling of that class; and
 - (b) any day in the year on which there is no resident of the dwelling,shall not be subject to a discount.
- (4) A determination under subsection (1) above for a financial year may be varied or revoked at any time before the year begins.

Status: This is the original version (as it was originally enacted).

- (5) Subsections (3) and (4) of section 4 above shall apply for the purposes of subsection (1) above as they apply for the purposes of subsection (2) of that section.
- (6) A billing authority which has made a determination under subsection (1) above shall, before the end of the period of 21 days beginning with the day of doing so, publish a notice of the determination in at least one newspaper circulating in the authority's area.
- (7) Failure to comply with subsection (6) above does not make the making of the determination invalid.