
Changes to legislation: Local Government Finance Act 1992, Paragraph 19 is up to date with all changes known to be in force on or before 19 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 9

SOCIAL SECURITY: COUNCIL TAX BENEFIT

Social Security Administration Act 1992 (c. 5)

19 [F1(1) For subsections (1) and (2) of section 138 of that Act (nature of benefits) there shall be substituted the following subsection—

“(1) Regulations shall provide that where a person is entitled to council tax benefit in respect of council tax payable to a billing authority or levying authority the benefit shall take such of the following forms as is prescribed in the case of the person—

- (a) a payment or payments by the authority to the person;
- (b) a reduction in the amount the person is or becomes liable to pay to the authority in respect of the tax for the relevant or any subsequent financial year;
- (c) both such payment or payments and such reduction.”

(2) Subsections (3) and (4) of that section shall cease to have effect.

(3) In subsection (5) of that section, for the words “subsections (1) and (2)” there shall be substituted the words “ subsection (1) ” and for the words “chargeable financial year”, in both places where they occur, there shall be substituted the words “ financial year ”.

(4) Subsections (6) to (8) of that section shall cease to have effect.

(5) In subsection (9) of that section, the words “or (2) or (3)” shall cease to have effect and for the words “the 1987 Act or the 1988 Act” there shall be substituted the words “ Part I or II of the Local Government Finance Act 1992 ”.]

Textual Amendments

F1 Sch. 9 paras. 19-24 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); [S.I. 2013/358](#), art. 8(c), [Sch. 4](#) (with arts. 9, 10, [Sch. 5](#))

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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 The amending S.I. was revoked before ever coming into force by [S.I. 2010/1906, reg. 2](#))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\(1\)](#)