



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

CHAPTER I

MAIN PROVISIONS

Amounts of tax payable

13 Reduced amounts.

- (1) The Secretary of State may make regulations as regards any case where—
 - (a) a person is liable to pay an amount to a billing authority in respect of council tax for any financial year which is prescribed; and
 - (b) prescribed conditions are fulfilled.
- (2) The regulations may provide that the amount he is liable to pay shall be an amount which—
 - (a) is less than the amount it would be apart from the regulations; and
 - (b) is determined in accordance with prescribed rules.
- (3) This section applies whether the amount mentioned in subsection (1) above is determined under section 10 above or under that section read with section 11 [F1, 11A][F2, 11B][F3, 11C][F4, 12, 12A or 12B] above.
- (4) The conditions mentioned in subsection (1) above may be prescribed by reference to such factors as the Secretary of State thinks fit; and in particular such factors may include the making of an application by the person concerned and all or any of—
 - (a) the factors mentioned in subsection (5) below; or
 - (b) the factors mentioned in subsection (6) below.

Changes to legislation: Local Government Finance Act 1992, Section 13 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

- (5) The factors referred to in subsection (4)(a) above are—
- (a) community charges for a period before 1st April 1993;
 - (b) the circumstances of, or other matters relating to, the person concerned;
 - (c) an amount relating to the authority concerned and specified, or to be specified, for the purposes of the regulations in a report laid, or to be laid, before the House of Commons;
 - (d) such other amounts as may be prescribed or arrived at in a prescribed manner.
- (6) The factors referred to in subsection (4)(b) above are—
- (a) a disabled person having his sole or main residence in the dwelling concerned;
 - (b) the circumstances of, or other matters relating to, that person;
 - (c) the physical characteristics of, or other matters relating to, that dwelling.
- (7) The rules mentioned in subsection (2) above may be prescribed by reference to such factors as the Secretary of State thinks fit; and in particular such factors may include all or any of the factors mentioned in subsection (5) or subsection (6)(b) or (c) above.
- (8) Without prejudice to the generality of section 113(2) below, regulations under this section may include—
- (a) provision requiring the Secretary of State to specify in a report, for the purposes of the regulations, an amount in relation to each billing authority;
 - (b) provision requiring him to lay the report before the House of Commons;
 - (c) provision for the review of any prescribed decision of a billing authority relating to the application or operation of the regulations;
 - (d) provision that no appeal may be made to a valuation tribunal in respect of such a decision, notwithstanding section 16(1) below.
- (9) To the extent that he would not have power to do so apart from this subsection, the Secretary of State may—
- (a) include in regulations under this section such amendments of any social security instrument as he thinks expedient in consequence of the regulations under this section;
 - (b) include in any social security instrument such provision as he thinks expedient in consequence of regulations under this section.
- (10) In subsection (9) above “social security instrument” means
- [^{F5}(a)] an order or regulations made, or falling to be made, by the Secretary of State under the Social Security Acts, that is to say, the ^{M1}Social Security Contributions and Benefits Act 1992 and the ^{M2}Social Security Administration Act 1992^[F6]; or
 - (b) regulations made, or falling to be made, under Part 4 of the Welfare Reform Act 2012.]

Textual Amendments

- F1** Words in s. 13(3) inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 127(1), [Sch. 7 para. 42](#)
- F2** Word in s. 13(3) inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\)](#), s. 12(5)
- F3** Word in s. 13(3) inserted (26.10.2023) by [Levelling-up and Regeneration Act 2023 \(c. 55\)](#), [ss. 80\(3\)\(c\)](#), 255(2)(q) (with s. 247)

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- F4** Words in s. 13(3) 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(4)**; S.I. 2015/2046, art. 2
- F5** Words in s. 13(10) renumbered as s. 13(10)(a) (8.4.2013) by [The Personal Independence Payment \(Supplementary Provisions and Consequential Amendments\) Regulations 2013](#) (S.I. 2013/388), reg. 2, **Sch. para. 7(2)(a)**
- F6** S. 13(10)(b) and word inserted (8.4.2013) by [The Personal Independence Payment \(Supplementary Provisions and Consequential Amendments\) Regulations 2013](#) (S.I. 2013/388), reg. 2, **Sch. para. 7(2)(b)**

Modifications etc. (not altering text)

- C1** S. 13(5) modified (W.) (7.2.1996) by [S.I.1996/56](#), art. 2(1)
- S. 13(5) modified (E.) (22.2.1996) by [S.I. 1996/176](#), **reg. 4** (as modified by [S.I. 1998/214](#), reg. 11, **Sch. 4**)
- S. 13(5) modified (E.) (25.2.1997) by [S.I. 1997/215](#), **reg. 4** (as modified by [S.I. 1998/214](#), reg. 11, **Sch. 5**)
- S. 13(5) modified (E.) (27.2.1998) by [S.I. 1998/214](#), **reg. 4**
- S. 13(5) modified (26.2.1999) by [S.I. 1999/259](#), **reg. 4**

Marginal Citations

- M1** 1992 c. 4.
- M2** 1992 c. 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\(1\)](#)