



# Local Government Finance Act 1992

## 1992 CHAPTER 14

### PART II

#### COUNCIL TAX: SCOTLAND

##### *Amounts of tax payable*

#### **80 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 [<sup>F1</sup>local]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 78 above or under that section read with section 79 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.
- (5) The factors mentioned 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—

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- [<sup>F2</sup>(i) relating to the local authority whose council tax constitutes the amount referred to in subsection (1) above;]
- (ii) which is specified, or is to be specified, 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 local 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 [<sup>F3</sup>local] authority relating to the application or operation of the regulations;
- (d) provision that no appeal may be made to [<sup>F4</sup>the First-tier Tribunal for Scotland] in respect of such a decision, notwithstanding section 81(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
- [<sup>F5</sup>(a)] an order or regulations made, or falling to be made, by the Secretary of State under the Social Security Acts<sup>[F6]</sup>; or
- (b) regulations made, or falling to be made, under Part 4 of the Welfare Reform Act 2012.]

#### Textual Amendments

- F1** Word in s. 80(1)(a) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(4)(a)** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(c)**
- F2** S. 80(5)(c)(i) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(4)(b)**; S.I. 1996/323, **art. 4(1)(c)**
- F3** Word in s. 80(8)(c) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(4)(a)** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(c)**
- F4** Words in s. 80(8)(d) substituted (1.4.2023) by **The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023** (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 8(2)** (with sch. 1 paras. 1-4, 13-20)

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- F5** Words in s. 80(10)(a) in s. 80(10) renumbered as s. 80(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(3)(a)**
- F6** S. 80(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(3)(b)**

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**Modifications etc. (not altering text)**

- C1** S. 80 applied (with modifications) (24.6.1992) by S.I. 1992/1203, reg. 2, **Sch.**

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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\(1\)](#)