



Local Government Finance Act 1992

1992 CHAPTER 14

PART II

COUNCIL TAX: SCOTLAND

Amounts of tax payable

[^{F1}80A Local authority's power to reduce amount of tax payable

- (1) A local authority must establish a scheme for reducing the amounts which persons are liable to pay in respect of council tax where improvements are made to the energy efficiency of chargeable dwellings.
- (2) A scheme established under subsection (1) is an “energy efficiency discount scheme”.
- (3) An energy efficiency discount scheme may make such provision as the local authority considers appropriate, including, in particular, provision about—
 - (a) the energy efficiency improvements to which the scheme applies;
 - (b) the chargeable dwellings to which the scheme applies;
 - (c) the reduction, which may be made under the scheme, in the amount which persons are liable to pay in respect of council tax;
 - (d) applications under the scheme.
- (4) But, under an energy efficiency discount scheme, the amount which a person is liable to pay in respect of council tax may be reduced only where each of the conditions mentioned in subsection (5) is met (whatever other conditions may require to be met under the scheme).
- (5) Those conditions are—
 - (a) the person is liable to pay council tax in respect of a chargeable dwelling and any day;
 - (b) improvements are made to the energy efficiency of that dwelling (whether by the person liable to pay or not);

Changes to legislation: Local Government Finance Act 1992, Section 80A is up to date with all changes known to be in force on or before 25 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

- (c) those improvements are made during the same financial year to which the reduction of the amount which the person is liable to pay in respect of council tax relates;
 - (d) the amount which the person is liable to pay in respect of that year has not already been reduced under the scheme in respect of those improvements;
 - (e) the amount which any other person is liable to pay in respect of council tax in respect of that dwelling and that year has not been reduced under the scheme in respect of those improvements.
- (6) In ascertaining whether the condition in subsection (5)(e) is met, no account is to be taken of any person who is jointly and severally liable, with the person mentioned in subsection (5)(a), to pay council tax in respect of the dwelling.
- (7) The minimum reduction which may be provided for under an energy efficiency discount scheme must be—
- (a) where the amount which the person is liable to pay in respect of council tax is £50 or more, no less than £50;
 - (b) where the amount which the person is liable to pay in respect of council tax is less than £50, an amount equal to that person's liability.
- (8) The local authority may, under an energy efficiency discount scheme, reduce the amount which a person is liable to pay in respect of a dwelling to nil.
- (9) In this section—
- “energy efficiency” includes the use of—
 - (a) technologies reliant on sources of energy other than fossil fuel and nuclear fuel;
 - (b) materials the manufacture or use of which produces or involves lower emissions of greenhouse gases than other materials; and
 - (c) surplus heat from electricity generation or other industrial sources for district heating or other purposes;
 - “fossil fuel” means—
 - (a) coal;
 - (b) lignite;
 - (c) peat;
 - (d) natural gas (within the meaning of the Energy Act 1976 (c. 76));
 - (e) crude liquid petroleum;
 - (f) petroleum products (within the meaning of that Act);
 - (g) any substance produced directly or indirectly from a substance mentioned in paragraphs (a) to (f);
 - “greenhouse gas” has the meaning given by section 10(1) of the Climate Change (Scotland) Act 2009 (asp 12).]

Textual Amendments

- F1** S. 80A inserted (1.4.2010) by [Climate Change \(Scotland\) Act 2009 \(asp 12\)](#), **ss. 65(2), 100(2)** (with [s. 95](#)); [S.S.I. 2009/341](#), **art. 2(3)**

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Modifications etc. (not altering text)

- C1** S. 80A: power to amend conferred (1.4.2010) by [Climate Change \(Scotland\) Act 2009 \(asp 12\)](#), **ss. 66(2), 100(2)** (with s. 95); [S.S.I. 2009/341](#), art. 2(3)

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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\(1\)](#)