



Local Government Finance Act 2012

2012 CHAPTER 17

Council tax

10 Council tax reduction schemes

- (1) For section 13A of the LGFA 1992 (billing authority's power to reduce amount of tax payable) substitute—

“13A Reductions by billing authority

- (1) The amount of council tax which a person is liable to pay in respect of any chargeable dwelling and any day (as determined in accordance with sections 10 to 13)—
- (a) in the case of a dwelling situated in the area of a billing authority in England, is to be reduced to the extent, if any, required by the authority's council tax reduction scheme (see subsection (2));
 - (b) in the case of a dwelling situated in the area of a billing authority in Wales, is to be reduced to the extent, if any, required by any council tax reduction scheme made under regulations under subsection (4) that applies to that dwelling;
 - (c) in any case, may be reduced to such extent (or, if the amount has been reduced under paragraph (a) or (b), such further extent) as the billing authority for the area in which the dwelling is situated thinks fit.
- (2) Each billing authority in England must make a scheme specifying the reductions which are to apply to amounts of council tax payable, in respect of dwellings situated in its area, by—
- (a) persons whom the authority considers to be in financial need, or
 - (b) persons in classes consisting of persons whom the authority considers to be, in general, in financial need.
- (3) Schedule 1A (which contains provisions about schemes under subsection (2)) has effect.
- (4) The Welsh Ministers may by regulations—

Changes to legislation: There are currently no known outstanding effects for the Local Government Finance Act 2012, Section 10. (See end of Document for details)

- (a) require a person or body specified in the regulations to make a scheme specifying the reductions which are to apply to amounts of council tax payable, in respect of dwellings to which the scheme applies, by persons to whom the scheme applies,
 - (b) impose requirements on that person or body regarding the matters which must be included in that scheme, and
 - (c) make other provision for and in connection with such schemes.
 - (5) Schedule 1B (which contains further provisions about regulations under subsection (4) and about schemes under those regulations) has effect.
 - (6) The power under subsection (1)(c) includes power to reduce an amount to nil.
 - (7) The power under subsection (1)(c) may be exercised in relation to particular cases or by determining a class of case in which liability is to be reduced to an extent provided by the determination.
 - (8) No regulations under subsection (4) are to be made unless a draft of the statutory instrument containing them has been laid before, and approved by a resolution of, the National Assembly for Wales.
 - (9) In this Part “council tax reduction scheme” means a scheme under subsection (2) or regulations under subsection (4).”
- (2) Schedule 4 (amendments relating to council tax reduction schemes) has effect.
- (3) In that Schedule—
- (a) Part 1 sets out the Schedules to be inserted as Schedules 1A and 1B to the LGFA 1992, and
 - (b) Part 2 contains other amendments.
- (4) Each billing authority in England must make a council tax reduction scheme under section 13A(2) of the LGFA 1992 no later than 31 January 2013; and the first financial year to which that scheme relates must be the year beginning with 1 April 2013.
- (5) But the Secretary of State may by order made by statutory instrument amend subsection (4) by substituting a different date or a later financial year (or both).

Changes to legislation:

There are currently no known outstanding effects for the Local Government Finance Act 2012, Section 10.