

## **Appendix A**

### Local Government Finance Act 1992

#### 13A Billing authority's power to reduce amount of tax payable

(1) Where a person is liable to pay council tax in respect of any chargeable dwelling and any day, the billing authority for the area in which the dwelling is situated may reduce the amount which he is liable to pay as respects the dwelling and the day to such extent as it thinks fit.

(2) The power under subsection (1) above includes power to reduce an amount to nil.

(3) The power under subsection (1) 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.]

F1S. 13A inserted (18.11.2003) by Local Government Act 2003 (c. 26), s. 76

Retrieved 04.12.2018 from: <http://www.legislation.gov.uk/ukpga/1992/14/section/13A>