
Changes to legislation: Local Government Finance Act 1992, Cross Heading: Exempt dwellings etc. is up to date with all changes known to be in force on or before 03 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

SCHEDULES

SCHEDULE 2

ADMINISTRATION

Exempt dwellings etc.

- 8 (1) Regulations under this Schedule may include provision that an authority which has received a copy of a proposed list sent to it under section 22(5)(b) [^{F1}, 22B(7)] or 85(1)(b) of this Act shall, as respects each dwelling shown in the copy which in the opinion of the authority will be a relevant dwelling on the day when the list comes into force, notify the person concerned of such matters relating to the dwelling's entry in the copy as may be prescribed.
- (2) Regulations under this Schedule may include provision that in any case where—
- (a) a dwelling is not shown in the copy of a proposed list sent to an authority under section 22(5)(b) [^{F2}, 22B(7)] or 85(1)(b) of this Act but is shown in the copy of the list sent to the authority under section 22(7) [^{F3}, 22B(9)] or 85(4) of this Act; and
 - (b) in the opinion of the authority the dwelling was a relevant dwelling on the day when the list came into force,
- the authority shall notify the person concerned of such matters relating to the dwelling's entry in the copy of the list sent to the authority under section 22(7) [^{F3}, 22B(9)] or 85(4) of this Act as may be prescribed.
- (3) Regulations under this Schedule may include provision that in any case where—
- (a) the valuation band shown as applicable to a dwelling in the copy of a proposed list sent to an authority under section 22(5)(b) or 85(1)(b) of this Act is different from that shown as applicable to it in the copy of the list sent to the authority under section 22(7) or 85(4) of this Act; and
 - (b) in the opinion of the authority the dwelling was a relevant dwelling on the day when the list came into force,
- the authority shall notify the person concerned of such matters relating to the dwelling's entry in the copy of the list sent to the authority under section 22(7) or 85(4) of this Act as may be prescribed.
- (4) The regulations may include provision—
- (a) as to the period within which or time at which any notification must be given;
 - (b) prescribing additional information which the notification must contain;
 - (c) that if at the time when a person is notified under any provision included in regulations under sub-paragraph (2) or (3) above the authority has not yet given him a notification under any provision included in regulations under sub-paragraph (1) above, the authority shall not be required to give him such a notification.
- (5) For the purposes of this paragraph a dwelling is a relevant dwelling on any day if—

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- (a) on the day the dwelling is an exempt dwelling; or
 - (b) in respect of the financial year in which the day falls and the dwelling, the amount set under section 30 or 93 of this Act [^{F4} or, where the authority is a regional council, each amount set under section 93 of this Act] is nil.
- (6) In this paragraph any reference to the person concerned is a reference to a person who, in respect of the particular dwelling, would be solely liable to pay to the authority an amount in respect of council tax for the particular day if the dwelling were not or had not been a relevant dwelling on that day.

Textual Amendments

- F1** Words in Sch. 2 para. 8(1) inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 127(1), [Sch. 7 para. 53\(2\)\(a\)](#)
- F2** Words in Sch. 2 para. 8(2) inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 127(1), [Sch. 7 para. 53\(2\)\(b\)\(i\)](#)
- F3** Words in Sch. 2 para. 8(2)(3) inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 127(1), [Sch. 7 para. 53\(2\)\(b\)\(ii\)](#)
- F4** Words in Sch. 2 para. 8(5)(b) repealed (S.) (19.2.1996 subject to art. 2(2) of the commencing S.I.) by [1994 c. 39, s. 180\(2\)](#), [Sch. 14](#) (with s. 128(8)); [S.I. 1996/323, art. 2\(1\)\(b\)\(d\)](#)

- 9 (1) Regulations under this Schedule may include provision that, as regards each financial year, an authority shall take reasonable steps to ascertain whether any dwellings will be or were exempt dwellings for any period during the year.
- (2) The regulations may include provision that—
- (a) where (having taken such steps) the authority has no reason to believe that a particular dwelling will be or was an exempt dwelling for any period during the year, it shall assume, for the purposes of regulations under this Schedule, that the dwelling will be or was a chargeable dwelling for that period; and
 - (b) where (having taken such steps) the authority has reason to believe that a particular dwelling will be or was an exempt dwelling for any period during the year, it shall assume, for those purposes, that the dwelling will be or was an exempt dwelling for that period.
- (3) The regulations may include provision—
- (a) that the authority must inform the relevant person of that assumption;
 - (b) prescribing additional information which the authority must give to that person;
 - (c) as to the period within which or time at which any information must be given.
- (4) The regulations may include provision that where—
- (a) in accordance with any provision included under sub-paragraph (3) above the authority informs the relevant person that it has assumed that the dwelling will be or was an exempt dwelling for a particular period during the year; and
 - (b) at any time before the end of the following financial year, the person has reason to believe that in fact the dwelling will not be or was not an exempt dwelling for that period, or will be or was an exempt dwelling for a shorter period,
- the person shall, within such period as may be prescribed, notify the authority of his belief.

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- (5) Regulations under this Schedule may include provision—
- (a) that any person appearing to an authority to be a resident, owner or managing agent of a particular dwelling shall supply to the authority such information as fulfils the following conditions—
 - (i) it is in the possession or control of the person concerned;
 - (ii) the authority requests the person concerned to supply it; and
 - (iii) it is requested by the authority for the purpose of identifying the person who, in respect of any period specified in the request, is or will be the relevant person in relation to the dwelling;
 - (b) that the information is to be supplied within a prescribed period of the request being made and, if the authority so requires, in a form specified in the request; and
 - (c) that a request may be served on the person concerned either by name or by such description as may be prescribed.
- (6) In this paragraph any reference to the relevant person is a reference to a person who, in respect of the particular dwelling—
- (a) is or will be solely liable to pay to the authority an amount in respect of council tax for the period to which the assumption relates; or
 - (b) would be so liable if the dwelling were not or had not been an exempt dwelling for that period.
- 10 (1) Regulations under this Schedule may include, as regards a case where, in respect of a particular dwelling, persons would be jointly and severally liable to pay to an authority an amount in respect of council tax for a particular day if the dwelling were not or had not been on that day a relevant dwelling for the purposes of paragraph 8 above, provision equivalent to that included under that paragraph subject to any modifications the Secretary of State thinks fit.
- (2) Regulations under this Schedule may include, as regards a case where, in respect of a particular dwelling, persons—
- (a) are or will be jointly and severally liable to pay to an authority an amount in respect of council tax for a particular period; or
 - (b) would be so liable if the dwelling were not or had not been an exempt dwelling for that period,
- provision equivalent to that included under paragraph 9 above subject to any modifications the Secretary of State thinks fit.

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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\(1\)](#)