



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

CHAPTER I

MAIN PROVISIONS

Preliminary

2 Liability to tax determined on a daily basis.

- (1) Liability to pay council tax shall be determined on a daily basis.
- (2) For the purposes of determining for any day—
 - (a) whether any property is a chargeable dwelling;
 - (b) which valuation band is shown in the billing authority's valuation list as applicable to any chargeable dwelling;
 - (c) the person liable to pay council tax in respect of any such dwelling; or
 - (d) whether any amount of council tax is subject to a discount and (if so) the amount of the discount,

it shall be assumed that any state of affairs subsisting at the end of the day had subsisted throughout the day.

Changes to legislation:

Local Government Finance Act 1992, Section 2 is up to date with all changes known to be in force on or before 06 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.
[View outstanding changes](#)

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 The amending S.I. was revoked before ever coming into force by [S.I. 2010/1906, reg. 2](#))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\(1\)](#)