



# Local Government Finance Act 1992

## 1992 CHAPTER 14

### PART I

#### COUNCIL TAX: ENGLAND AND WALES

### CHAPTER I

#### MAIN PROVISIONS

#### *Liability to tax*

#### **6 Persons liable to pay council tax**

- (1) The person who is liable to pay council tax in respect of any chargeable dwelling and any day is the person who falls within the first paragraph of subsection (2) below to apply, taking paragraph (a) of that subsection first, paragraph (b) next, and so on.
- (2) A person falls within this subsection in relation to any chargeable dwelling and any day if, on that day—
  - (a) he is a resident of the dwelling and has a freehold interest in the whole or any part of it;
  - (b) he is such a resident and has a leasehold interest in the whole or any part of the dwelling which is not inferior to another such interest held by another such resident;
  - (c) he is both such a resident and a statutory or secure tenant of the whole or any part of the dwelling;
  - (d) he is such a resident and has a contractual licence to occupy the whole or any part of the dwelling;
  - (e) he is such a resident; or
  - (f) he is the owner of the dwelling.

---

*Status: This is the original version (as it was originally enacted).*

---

- (3) Where, in relation to any chargeable dwelling and any day, two or more persons fall within the first paragraph of subsection (2) above to apply, they shall each be jointly and severally liable to pay the council tax in respect of the dwelling and that day.
- (4) Subsection (3) above shall not apply as respects any day on which one or more of the persons there mentioned fall to be disregarded for the purposes of discount by virtue of paragraph 2 of Schedule 1 to this Act (the severely mentally impaired) and one or more of them do not; and liability to pay the council tax in respect of the dwelling and that day shall be determined as follows—
- (a) if only one of those persons does not fall to be so disregarded, he shall be solely liable;
  - (b) if two or more of those persons do not fall to be so disregarded, they shall each be jointly and severally liable.
- (5) In this Part, unless the context otherwise requires—
- “owner”, in relation to any dwelling, means the person as regards whom the following conditions are fulfilled—
    - (a) he has a material interest in the whole or any part of the dwelling; and
    - (b) at least part of the dwelling or, as the case may be, of the part concerned is not subject to a material interest inferior to his interest;
  - “resident”, in relation to any dwelling, means an individual who has attained the age of 18 years and has his sole or main residence in the dwelling.
- (6) In this section—
- “material interest” means a freehold interest or a leasehold interest which was granted for a term of six months or more;
  - “secure tenant” means a tenant under a secure tenancy within the meaning of Part IV of the Housing Act 1985;
  - “statutory tenant” means a statutory tenant within the meaning of the Rent Act 1977 or the Rent (Agriculture) Act 1976.