



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

CHAPTER I

MAIN PROVISIONS

Liability to tax

9 Liability of spouses

(1) Where—

- (a) a person who is liable to pay council tax in respect of any chargeable dwelling of which he is a resident and any day is married to another person; and
- (b) that other person is also a resident of the dwelling on that day but would not, apart from this section, be so liable,

those persons shall each be jointly and severally liable to pay the council tax in respect of the dwelling and that day.

(2) Subsection (1) above shall not apply as respects any day on which the other person there mentioned falls to be disregarded for the purposes of discount by virtue of paragraph 2 of Schedule 1 to this Act (the severely mentally impaired).

(3) For the purposes of this section two persons are married to each other if they are a man and a woman—

- (a) who are married to each other; or
- (b) who are not married to each other but are living together as husband and wife.