

# LOCAL GOVERNMENT ACT 2003

---

## EXPLANATORY NOTES

### COMMENTARY ON SECTIONS

#### **Part 6: Council Tax**

#### *Schedule 7: Minor and Consequential amendments*

#### *Paragraph 43: Completion notices*

209. When new dwellings are nearing completion, billing authorities can serve a ‘completion notice’ on the owner of a building if it can reasonably be expected to be completed within three months, under section 17 of the LGFA 1992 which applies Schedule 4A to the LGFA 1988 for the purposes of the council tax. A completion notice specifies the day which the authority proposes as the completion day for the building.
210. There is a right of appeal to a valuation tribunal against a completion notice under paragraph 4 of Schedule 4A of the LGFA 1988. Paragraph 4(2) of Schedule 4A provides that where an appeal is not withdrawn or dismissed, the completion day shall be such day as the tribunal shall determine. Paragraph 5 of Schedule 4A provides that where no appeal is brought, or any appeal is dismissed or withdrawn, the day stated in the notice shall be the completion day in relation to the building.
211. However, section 17(4) of the LGFA 1992 contains an error. Section 17(4) defines ‘the relevant day’ in relation to a completion notice, for the purposes of section 17(3). Section 17(3) provides that where a completion notice is served under Schedule 4A to the LGFA 1988 and the building to which the notice relates is not completed on or before the relevant day, any dwelling in which the building or any part of it will be comprised shall be deemed for the purposes of Part 1 of the LGFA 1992 to have come into existence on that day (i.e. on the relevant day).
212. In paragraphs (a) and (b) of section 17(4) of the LGFA 1992, the words ‘an appeal’ and ‘no appeal’ appear to have been transposed. The effect is that, if the provision is applied literally, if an appeal against the completion notice is successful, the relevant day in relation to a completion notice will remain the day shown in the notice. However, where no appeal is made against the notice, the relevant day will be the day determined under the Schedule, i.e. on appeal, by the tribunal.
213. If an appeal against a completion notice is upheld, the date of the completion notice should be the date determined by the tribunal. Conversely, if there is no appeal, the date should be the original date on the notice.
214. [Paragraph 43](#) of Schedule 7 rectifies this error. Paragraph 43(2) of Schedule 7 provides that the correction will apply to any completion notice served on or after the day of coming into force of that section. It will also apply to any completion notice served prior to that date which is or becomes subject to an appeal on or after the coming into force of that section.