Local Government Act 2003

2003 CHAPTER 26

PART 6 E+W+S

COUNCIL TAX

Liability and amount of tax

74 Exception of students from joint and several liability E+W

(1) In section 6(4) of the Local Government Finance Act 1992 (c. 14) (exception of severely mentally impaired from liability as co-resident or owner), for the words from "paragraph" to "impaired)" there is substituted " paragraph 2 (severely mentally impaired) or 4 (students etc.) of Schedule 1 to this Act ".

(2) In section 9(2) of that Act (corresponding exception from liability as spouse), for the words from "paragraph" to the end there is substituted " paragraph 2 (the severely mentally impaired) or 4 (students etc.) of Schedule 1 to this Act ".

(3) This section has effect in relation to financial years beginning on or after 1 April 2004.

75 Second and empty homes E+W

(1) After section 11 of the Local Government Finance Act 1992 there is inserted—

"**11A Discounts: special provision for England**

(1) The Secretary of State may for any financial year by regulations prescribe one or more classes of dwelling in England for the purposes of subsection (3) or (4) below.

(2) A class of dwellings may be prescribed under subsection (1) above by reference to such factors as the Secretary of State sees fit and may, in particular, be prescribed by reference to—

(a) the physical characteristics of dwellings, or

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(b) the fact that dwellings are unoccupied.

(3) For any financial year for which a class of dwellings is prescribed for the purposes of this subsection, a billing authority in England may by determination provide in relation to all dwellings of that class in its area, or in such part of its area as it may specify in the determination, that the discount under section 11(2)(a) shall be such lesser percentage of at least 10 as it may so specify.

(4) For any financial year for which a class of dwellings is prescribed for the purposes of this subsection, a billing authority in England may by determination provide in relation to all dwellings of that class in its area, or in such part of its area as it may specify in the determination—

(a) that the discount under section 11(2)(a) above shall not apply, or

(b) that the discount under that provision shall be such lesser percentage as it may so specify.

(5) A billing authority may make a determination varying or revoking a determination under subsection (3) or (4) for a financial year, but only before the beginning of the year.

(6) A billing authority which makes a determination under this section shall publish a notice of it in at least one newspaper circulating in its area and do so before the end of the period of 21 days beginning with the date of the determination.

(7) Failure to comply with subsection (6) above shall not affect the validity of a determination."

(2) For section 12 of that Act (discounts: special provision for Wales) there is substituted—

"**12 Discounts: special provision for Wales**

(1) The National Assembly for Wales may for any financial year by regulations prescribe one or more classes of dwelling in Wales for the purposes of subsection (3) or (4) below.

(2) A class of dwellings may be prescribed under subsection (1) above by reference to such factors as the Assembly sees fit and may, in particular, be prescribed by reference to—

(a) the physical characteristics of dwellings, or

(b) the fact that dwellings are unoccupied.

(3) For any financial year for which a class of dwellings is prescribed for the purposes of this subsection, a billing authority in Wales may by determination provide in relation to all dwellings of that class in its area, or in such part of its area as it may specify in the determination, that the discount under section 11(2)(a) shall be such lesser percentage of at least 10 as it may so specify.

(4) For any financial year for which a class of dwellings is prescribed for the purposes of this subsection, a billing authority in Wales may by determination provide in relation to all dwellings of that class in its area, or in such part of its area as it may specify in the determination—

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(a) that the discount under section 11(2)(a) above shall not apply, or

(b) that the discount under that provision shall be such lesser percentage as it may so specify.

(5) A billing authority may make a determination varying or revoking a determination under subsection (3) or (4) for a financial year, but only before the beginning of the year.

(6) A billing authority which makes a determination under this section shall publish a notice of it in at least one newspaper circulating in its area and do so before the end of the period of 21 days beginning with the date of the determination.

(7) Failure to comply with subsection (6) above shall not affect the validity of a determination."

(3) Where immediately before the day on which subsection (2) comes into force regulations under section 12(1) of that Act are in force which apply in relation to a financial year beginning on or after that day, the regulations, so far as relating to such a financial year, shall on and after that day have effect as if—

(a) they were made under section 12(1) of that Act as substituted by this section, and

(b) each class of dwellings which they prescribe were prescribed for the purposes of section 12(4) of that Act as so substituted.

(4) Where immediately before that day a determination under section 12(1) of that Act is in force which applies in relation to a financial year beginning on or after that day, the determination, so far as relating to such a financial year, shall on and after that day have effect as if made under section 12(4) of that Act, as substituted by this section, in relation to the whole of the area of the authority which made the determination.

(5) In its application by virtue of subsection (4), a determination under section 12(1) of that Act shall have effect—

(a) if it provided for section 12(2) of that Act to have effect in substitution for section 11(2)(a) of that Act, as if it provided for the discount under that provision to be twenty-five per cent.;

(b) if it provided for section 12(3) of that Act to have effect in substitution for section 11(2)(a) of that Act, as if it provided for the discount under that provision not to apply.

Commencement Information

I1 S. 75 partly in force; s. 75(1) in force at 18.11.2003 see s. 128(2)(c)

I2 S. 75(2)-(5) in force W. at 27.11.2003 by S.I. 2003/3034, art. 2, **Sch. 1 Pt. I**

[F1]76 Billing authority's power to reduce amount of tax payable E+W

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Textual Amendments

F1 S. 76 omitted (31.10.2012) by virtue of Local Government Finance Act 2012 (c. 17), **Sch. 4 para. 9**

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:
Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 18(2A) inserted by 2007 c. 28 Sch. 14 para. 5(2)(b)
- s. 24(1) s. 24 renumbered as s. 24(1) by 2007 c. 28 Sch. 14 para. 5(3)
- s. 24(2) inserted by 2007 c. 28 Sch. 14 para. 5(3)