

*These notes refer to the Local Government Finance Act 2012
(c.17) which received Royal Assent on 31 October 2012*

LOCAL GOVERNMENT FINANCE ACT 2012

EXPLANATORY NOTES

OVERVIEW OF THE STRUCTURE

Council tax

Technical reforms for council tax

23. A billing authority will have a new power to set discounts on dwellings of a kind set out in regulations. Billing authorities will also be able to charge an 'empty homes premium' in respect of dwellings which have been empty for two years or more.
24. Provision is also made for mortgagees in possession of the owner's interest in a dwelling to be included in the hierarchy of council tax liability set out in section 6 of the Local Government Finance Act 1992 ("the LGFA 1992").