



# Local Government Finance Act 2012

## 2012 CHAPTER 17

### *Council tax*

PROSPECTIVE

#### **13 Mortgagee in possession to be liable for council tax** **E+W**

- (1) In section 6(2) of the LGFA 1992 (persons liable to pay council tax) omit the “or” at the end of paragraph (e) and after that paragraph insert—
  - “(ea) in the case of a dwelling situated in the area of a billing authority in England, the person is a mortgagee in possession of the owner’s interest in the dwelling; or”.
- (2) This section comes into force on such day as the Secretary of State may by order made by statutory instrument appoint.

**Status:**

This version of this provision is prospective.

**Changes to legislation:**

There are currently no known outstanding effects for the Local Government Finance Act 2012, Section 13.