



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

CHAPTER I

MAIN PROVISIONS

Liability to tax

6 Persons liable to pay council tax.

- (1) The person who is liable to pay council tax in respect of any chargeable dwelling and any day is the person who falls within the first paragraph of subsection (2) below to apply, taking paragraph (a) of that subsection first, paragraph (b) next, and so on.
- (2) A person falls within this subsection in relation to any chargeable dwelling and any day if, on that day—
 - (a) he is a resident of the dwelling and has a freehold interest in the whole or any part of it;
 - (b) he is such a resident and has a leasehold interest in the whole or any part of the dwelling which is not inferior to another such interest held by another such resident;
 - (c) he is both such a resident and a statutory [^{F1}, secure or introductory tenant]of the whole or any part of the dwelling;
 - (d) he is such a resident and has a contractual licence to occupy the whole or any part of the dwelling;
 - (e) he is such a resident; or
 - (f) he is the owner of the dwelling.

Status: Point in time view as at 18/11/2003.

Changes to legislation: Local Government Finance Act 1992, Cross Heading: Liability to tax is up to date with all changes known to be in force on or before 12 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (3) Where, in relation to any chargeable dwelling and any day, two or more persons fall within the first paragraph of subsection (2) above to apply, they shall each be jointly and severally liable to pay the council tax in respect of the dwelling and that day.
- (4) Subsection (3) above shall not apply as respects any day on which one or more of the persons there mentioned fall to be disregarded for the purposes of discount by virtue of [^{F2}paragraph 2 (severely mentally impaired) or 4 (students etc.) of Schedule 1 to this Act] and one or more of them do not; and liability to pay the council tax in respect of the dwelling and that day shall be determined as follows—
- (a) if only one of those persons does not fall to be so disregarded, he shall be solely liable;
 - (b) if two or more of those persons do not fall to be so disregarded, they shall each be jointly and severally liable.
- (5) In this Part, unless the context otherwise requires—
- “owner”, in relation to any dwelling, means the person as regards whom the following conditions are fulfilled—
- (a) he has a material interest in the whole or any part of the dwelling; and
 - (b) at least part of the dwelling or, as the case may be, of the part concerned is not subject to a material interest inferior to his interest;

“resident”, in relation to any dwelling, means an individual who has attained the age of 18 years and has his sole or main residence in the dwelling.

- (6) In this section—

[^{F3}“introductory tenant” means a tenant under an introductory tenancy within the meaning of Chapter I of Part V of the Housing Act 1996;]

“material interest” means a freehold interest or a leasehold interest which was granted for a term of six months or more;

“secure tenant” means a tenant under a secure tenancy within the meaning of Part IV of the ^{M1}Housing Act 1985;

“statutory tenant” means a statutory tenant within the meaning of the ^{M2}Rent Act 1977 or the ^{M3}Rent (Agriculture) Act 1976.

Textual Amendments

- F1** Words in s. 6(2)(c) substituted (12.7.1997) by S.I. 1997/74, art. 2, **Sch. para. 8(a)**
- F2** Words in s. 6(4) substituted (18.11.2003) by Local Government Act 2003 (c. 26), **ss. 74(1), 128** (with effect as mentioned in s. 74(3))
- F3** Definition of “introductory tenant” inserted in s. 6(6) (12.7.1997) by S.I. 1997/74, art. 2, **Sch. para. 8(b)**

Marginal Citations

- M1** 1985 c. 68.
- M2** 1977 c. 42.
- M3** 1976 c. 80.

Status: Point in time view as at 18/11/2003.

Changes to legislation: Local Government Finance Act 1992, Cross Heading: Liability to tax is up to date with all changes known to be in force on or before 12 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

7 Liability in respect of caravans and boats.

- (1) Subsections (2) to (4) below shall have effect in substitution for section 6 above in relation to any chargeable dwelling which consists of a pitch occupied by a caravan, or a mooring occupied by a boat.
- (2) Where on any day the owner of the caravan or boat is not, but some other person is, a resident of the dwelling, that other person shall be liable to pay the council tax in respect of the dwelling and that day.
- (3) Where on any day subsection (2) above does not apply, the owner of the caravan or boat shall be liable to pay the council tax in respect of the dwelling and that day.
- (4) Where on any day two or more persons fall within subsection (2) or (3) above, they shall each be jointly and severally liable to pay the council tax in respect of the dwelling and that day.
- (5) Subsection (4) of section 6 above shall apply for the purposes of subsection (4) above as it applies for the purposes of subsection (3) of that section.
- (6) In this section “caravan” shall be construed in accordance with Part I of the ^{M4}Caravan Sites and Control of Development Act 1960.
- (7) Any reference in this section to the owner of a caravan or boat shall be construed—
 - (a) in relation to a caravan or boat which is subject to an agreement for hire-purchase or conditional sale, as a reference to the person in possession under the agreement;
 - (b) in relation to a caravan or boat which is subject to a bill of sale or mortgage, as a reference to the person entitled to the property in it apart from the bill or mortgage.

Marginal Citations

M4 1960 c. 62.

8 Liability in prescribed cases.

- (1) Subsections (3) and (4) below shall have effect in substitution for section 6 or (as the case may be) section 7 above in relation to any chargeable dwelling of a class prescribed for the purposes of this subsection.
- (2) Subsections (3) and (4) below shall have effect in substitution for section 6 or (as the case may be) section 7 above in relation to any chargeable dwelling of a class prescribed for the purposes of this subsection, if the billing authority so determines in relation to all dwellings of that class which are situated in its area.
- (3) Where on any day this subsection has effect in relation to a dwelling, the owner of the dwelling shall be liable to pay the council tax in respect of the dwelling and that day.
- (4) Where on any day two or more persons fall within subsection (3) above, they shall each be jointly and severally liable to pay the council tax in respect of the dwelling and that day.
- (5) Subsection (4) of section 6 above shall apply for the purposes of subsection (4) above as it applies for the purposes of subsection (3) of that section.

Status: Point in time view as at 18/11/2003.

Changes to legislation: Local Government Finance Act 1992, Cross Heading: Liability to tax is up to date with all changes known to be in force on or before 12 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (6) Regulations prescribing a class of chargeable dwellings for the purposes of subsection (1) or (2) above may provide that, in relation to any dwelling of that class, subsection (3) above shall have effect as if for the reference to the owner of the dwelling there were substituted a reference to the person falling within such description as may be prescribed.
- (7) Subsections (3) and (4) of section 4 above shall apply for the purposes of subsections (1) and (2) above as they apply for the purposes of subsection (2) of that section.

Modifications etc. (not altering text)

C1 S. 8(3) modified (31.3.1992) by S.I. 1992/551, art.3.

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 [^{F4}paragraph 2 (the severely mentally impaired) or 4 (students etc.) of Schedule 1 to this Act] .
- (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.

Textual Amendments

F4 Words in s. 9(2) substituted (18.11.2003) by Local Government Act 2003 (c. 26), ss. 74(2), 128 (with effect as mentioned in s. 74(3))

Status:

Point in time view as at 18/11/2003.

Changes to legislation:

Local Government Finance Act 1992, Cross Heading: Liability to tax is up to date with all changes known to be in force on or before 12 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.