



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

CHAPTER I

MAIN PROVISIONS

Preliminary

1 Council tax in respect of dwellings.

(1) As regards the financial year beginning in 1993 and subsequent financial years, each billing authority shall, in accordance with this Part, levy and collect a tax, to be called council tax, which shall be payable in respect of dwellings situated in its area.

^{F1}(2) In this Part “billing authority” means—

- (a) in relation to England, a district council or London borough council, the Common Council or the Council of the Isles of Scilly, and
- (b) in relation to Wales, a county council or county borough council.]

(3) For the purposes of this Part the Secretary of State may make regulations containing rules for treating a dwelling as situated in a billing authority’s area if part only of the dwelling falls within the area.

Textual Amendments

F1 S. 1(2) substituted (3.4.1995 subject to art. 6(2) of the commencing S.I.) by 1994 c. 19, s. 35(5) (with ss. 54(5)(7), 55(5), Sch. 17 paras. 22(1), 23(2)); S.I. 1995/852, arts. 6(1)(2)

Changes to legislation: Local Government Finance Act 1992, Cross Heading: Preliminary is up to date with all changes known to be in force on or before 20 June 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) [View outstanding changes](#)

Modifications etc. (not altering text)

C1 S. 1(3) modified (W.) (1.7.1999) by S.I. 1999/672, art. 5, **Sch. 2**

2 Liability to tax determined on a daily basis.

- (1) Liability to pay council tax shall be determined on a daily basis.
- (2) For the purposes of determining for any day—
 - (a) whether any property is a chargeable dwelling;
 - (b) which valuation band is shown in the billing authority's valuation list as applicable to any chargeable dwelling;
 - (c) the person liable to pay council tax in respect of any such dwelling; or
 - (d) whether any amount of council tax is subject to a discount and (if so) the amount of the discount,

it shall be assumed that any state of affairs subsisting at the end of the day had subsisted throughout the day.

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to [legislation.gov.uk](#). The amending S.I. was revoked before ever coming into force by [S.I. 2010/1906, reg. 2](#))

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 6(2)(ea) inserted by [2012 c. 17 s. 13\(1\)](#)