



# Local Government Finance Act 1992

## 1992 CHAPTER 14

### PART I

#### COUNCIL TAX: ENGLAND AND WALES

### CHAPTER I

#### MAIN PROVISIONS

##### *Amounts of tax payable*

#### [<sup>F1</sup>11C Higher amount for dwellings occupied periodically: England

- (1) For any financial year, a billing authority in England may by determination provide in relation to its area, or such part of its area as it may specify in the determination, that if on any day the conditions mentioned in [subsection \(2\)](#) are satisfied in respect of a dwelling—
  - (a) the discount under section 11(2)(a) does not apply, and
  - (b) the amount of council tax payable in respect of that dwelling and that day is increased by such percentage of not more than 100 as it may specify in the determination.
- (2) The conditions are—
  - (a) there is no resident of the dwelling, and
  - (b) the dwelling is substantially furnished.
- (3) A billing authority's first determination under this section must be made at least one year before the beginning of the financial year to which it relates.
- (4) In exercising its functions under this section a billing authority must have regard to any guidance issued by the Secretary of State.
- (5) Where a determination under this section has effect in relation to a class of dwellings—

---

**Changes to legislation:** Local Government Finance Act 1992, Section 11C is up to date with all changes known to be in force on or before 05 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) View outstanding changes

---

- (a) the billing authority may not make a determination under section 11A(3), (4) or (4A) in relation to that class, and
  - (b) any determination that has been made under section 11A(3), (4) or (4A) ceases to have effect in relation to that class.
- (6) A billing authority may make a determination varying or revoking a determination under this section for a financial year, but only before the beginning of the year.
- (7) Where a billing authority makes a determination under this section it must publish a notice of the determination in at least one newspaper circulating in the area.
- (8) The notice must be published before the end of the period of 21 days beginning with the date of the determination.
- (9) The validity of the determination is not affected by a failure to comply with [subsection \(7\)](#) or [\(8\)](#).]

---

#### Textual Amendments

- F1** Ss. 11C, 11D inserted (26.10.2023) by [Levelling-up and Regeneration Act 2023 \(c. 55\)](#), **ss. 80(2)**, 255(2)(q) (with [ss. 80\(4\)](#), 247)

**Changes to legislation:**

Local Government Finance Act 1992, Section 11C is up to date with all changes known to be in force on or before 05 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.  
[View outstanding changes](#)

**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\(1\)](#)