



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

CHAPTER I

MAIN PROVISIONS

Amounts of tax payable

[^{F1}12A Higher amount for long-term empty dwellings: Wales

- (1) For any financial year, a billing authority in Wales may by determination provide in relation to its area that if on any day a dwelling is a long-term empty 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 [^{F2}300] as it may specify in the determination.
- (2) A billing authority may specify different percentages for different dwellings based on the length of time for which they have been long-term empty dwellings.
- (3) In exercising its functions under this section a billing authority must have regard to any guidance issued by the Welsh Ministers.
- (4) The Welsh Ministers may, by regulations, prescribe one or more classes of dwelling in relation to which a billing authority may not make a determination under this section.
- (5) A class of dwellings may be prescribed under subsection (4) by reference to such factors as the Welsh Ministers think fit and may, amongst other factors, be prescribed by reference to—
 - (a) the physical characteristics of, or other matters relating to, dwellings;

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- (b) the circumstances of, or other matters relating to, any person who is liable to the amount of council tax concerned.
- (6) Where a determination under this section has effect in relation to a class of dwellings—
 - (a) the billing authority may not make a determination under section 12(3) or (4) in relation to that class, and
 - (b) any determination that has been made under section 12(3) or (4) ceases to have effect in relation to that class.
- (7) 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.
- (8) 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 its area.
- (9) The notice must be published before the end of the period of 21 days beginning with the date of the determination.
- (10) The validity of a determination is not affected by a failure to comply with subsection (8) or (9).
- (11) For the purposes of this section, a dwelling is a “long-term empty dwelling” on any day if for a continuous period of at least 1 year ending with that day—
 - (a) it has been unoccupied, and
 - (b) it has been substantially unfurnished.
- (12) In determining whether a dwelling is a long-term empty dwelling, no account is to be taken of—
 - (a) any period which pre-dates the coming into force of this section;
 - (b) any one or more periods of not more than 6 weeks during which one or both of the conditions in subsection (11) are not met.
- (13) The Welsh Ministers may by regulations—
 - (a) substitute a different percentage limit for the limit which is for the time being specified in subsection (1)(b);
 - (b) substitute a different period, of not less than 1 year, for the period which is for the time being specified in subsection (11);
 - (c) substitute a different period, of not less than 6 weeks, for the period which is for the time being specified in subsection (12)(b).
- (14) A statutory instrument containing regulations made under subsection (13)(a) or (b) may not be made unless a draft of the instrument has been laid before, and approved by resolution of, the National Assembly for Wales.
- (15) Any other statutory instrument containing regulations made under this section is subject to annulment in pursuance of a resolution of the National Assembly for Wales.]

Textual Amendments

- F1** Ss. 12A, 12B inserted (16.12.2015 for the insertion of s. 12B, 1.4.2016 for the insertion of s. 12A) by [Housing \(Wales\) Act 2014 \(anaw 7\), ss. 139\(2\), 145\(3\); S.I. 2015/2046, art. 2](#)
- F2** Word in s. 12A(1)(b) substituted (1.4.2022) by [The Council Tax \(Long-term Empty Dwellings and Dwellings Occupied Periodically\) \(Wales\) Regulations 2022 \(S.I. 2022/370\), regs. 1\(2\), 2 \(with reg. 3\)](#)

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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\(1\)](#)