



# 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>12B Higher amount for dwellings occupied periodically: 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 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 [<sup>F2</sup>300] 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) But 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 Welsh Ministers.
- (5) 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.

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**Changes to legislation:** Local Government Finance Act 1992, Section 12B is up to date with all changes known to be in force on or before 03 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

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- (6) A class of dwellings may be prescribed under subsection (5) 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;
  - (b) the circumstances of, or other matters relating to, any person who is liable to the amount of council tax concerned.
- (7) 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.
- (8) 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.
- (9) 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.
- (10) The notice must be published before the end of the period of 21 days beginning with the date of the determination.
- (11) The validity of a determination is not affected by a failure to comply with subsection (9) or (10).
- (12) The Welsh Ministers may by regulations specify a different percentage limit for the limit which is for the time being specified in subsection (1)(b).
- (13) A statutory instrument containing regulations made under subsection (12) may not be made unless a draft of the instrument has been laid before, and approved by resolution of, the National Assembly for Wales.
- (14) 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. 12B(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\(1\)](#)