



# Local Government Finance Act 1992

## 1992 CHAPTER 14

### PART I

#### COUNCIL TAX: ENGLAND AND WALES

### CHAPTER I

#### MAIN PROVISIONS

#### *Miscellaneous*

#### **17 Completion of new dwellings.**

- (1) Subject to the provisions of this section, Schedule 4A to the <sup>M1</sup> 1988 Act (which makes provision with respect to the determination of a day as the completion day in relation to a new building) shall, with the exception of paragraph 6, apply for the purposes of this Part as it applies for the purposes of Part III of that Act.
- (2) Any reference in this section to the Schedule is a reference to Schedule 4A to the 1988 Act as it applies for the purposes of this Part.
- (3) Where—
  - (a) a completion notice is served under the Schedule; and
  - (b) the building to which the notice relates is not completed on or before the relevant day,any dwelling in which the building or any part of it will be comprised shall be deemed for the purposes of this Part to have come into existence on that day.
- (4) For the purposes of subsection (3) above the relevant day in relation to a completion notice is—
  - (a) where [<sup>F1</sup>no appeal] against the notice is brought under paragraph 4 of the Schedule, the day stated in the notice; and

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**Changes to legislation:** Local Government Finance Act 1992, Section 17 is up to date with all changes known to be in force on or before 17 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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- (b) where [<sup>F2</sup>an appeal] against the notice is brought under that paragraph, the day determined under the Schedule as the completion day in relation to the building to which the notice relates.
- (5) Where—
- (a) a day is determined under the Schedule as the completion day in relation to a new building; and
  - (b) the building is one produced by the structural alteration of a building which is comprised in one or more existing dwellings,
- the existing dwelling or dwellings shall be deemed for the purposes of this Part to have ceased to exist on that day.
- (6) Any reference in this section or the Schedule to a new building includes a reference to a building produced by the structural alteration of an existing building where—
- (a) the existing building or any part of it is comprised in a dwelling which, by virtue of the alteration, becomes, or becomes part of, a different dwelling or different dwellings; or
  - (b) neither the existing building nor any part of it is, except by virtue of the alteration, comprised in any dwelling.
- (7) Any reference in this section to a building includes a reference to a part of a building; and any reference in the Schedule to the valuation officer shall be construed as a reference to the listing officer.

#### Textual Amendments

- F1** Words in s. 17(4)(a) substituted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 127(1), [Sch. 7 para. 43\(1\)\(a\)](#) (with effect as mentioned in [Sch. 7 para. 43\(2\)](#))
- F2** Words in s. 17(4)(b) substituted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 127(1), [Sch. 7 para. 43\(1\)\(b\)](#) (with effect as mentioned in [Sch. 7 para. 43\(2\)](#))

#### Marginal Citations

- M1** [1988 c.41](#)

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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\(1\)](#)