



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

CHAPTER I

MAIN PROVISIONS

Chargeable dwellings

3 Meaning of “dwelling”.

- (1) This section has effect for determining what is a dwelling for the purposes of this Part.
- (2) Subject to the following provisions of this section, a dwelling is any property which—
 - (a) by virtue of the definition of hereditament in section 115(1) of the ^{M1}General Rate Act 1967, would have been a hereditament for the purposes of that Act if that Act remained in force; and
 - (b) is not for the time being shown or required to be shown in a local or a central non-domestic rating list in force at that time; and
 - (c) is not for the time being exempt from local non-domestic rating for the purposes of Part III of the ^{M2}Local Government Finance Act 1988 (“the 1988 Act”);and in applying paragraphs (b) and (c) above no account shall be taken of any rules as to Crown exemption.
- (3) A hereditament which—
 - (a) is a composite hereditament for the purposes of Part III of the 1988 Act; and
 - (b) would still be such a hereditament if paragraphs (b) to (d) of section 66(1) of that Act (domestic property) were omitted,is also, subject to subsection (6) below, a dwelling for the purposes of this Part.

Status: Point in time view as at 01/10/1995. This version of this provision has been superseded.

Changes to legislation: Local Government Finance Act 1992, Section 3 is up to date with all changes known to be in force on or before 19 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)

- (4) Subject to subsection (6) below, none of the following property, namely—
- (a) a yard, garden, outhouse or other appurtenance belonging to or enjoyed with property used wholly for the purposes of living accommodation; or
 - (b) a private garage which either has a floor area of not more than 25 square metres or is used wholly or mainly for the accommodation of a private motor vehicle; or
 - (c) private storage premises used wholly or mainly for the storage of articles of domestic use,
- is a dwelling except in so far as it forms part of a larger property which is itself a dwelling by virtue of subsection (2) above.
- (5) The Secretary of State may by order provide that in such cases as may be prescribed by or determined under the order—
- (a) anything which would (apart from the order) be one dwelling shall be treated as two or more dwellings; and
 - (b) anything which would (apart from the order) be two or more dwellings shall be treated as one dwelling.
- (6) The Secretary of State may by order amend any definition of “dwelling” which is for the time being effective for the purposes of this Part.

Marginal Citations

M1 1967 c. 9.

M2 1988 c. 41.

Status:

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