



# Local Government Finance Act 1992

## 1992 CHAPTER 14

### PART I

#### COUNCIL TAX: ENGLAND AND WALES

### CHAPTER I

#### MAIN PROVISIONS

#### *Liability to tax*

#### **6 Persons liable to pay council tax.**

- (1) The person who is liable to pay council tax in respect of any chargeable dwelling and any day is the person who falls within the first paragraph of subsection (2) below to apply, taking paragraph (a) of that subsection first, paragraph (b) next, and so on.
- (2) A person falls within this subsection in relation to any chargeable dwelling and any day if, on that day—
  - (a) he is a resident of the dwelling and has a freehold interest in the whole or any part of it;
  - (b) he is such a resident and has a leasehold interest in the whole or any part of the dwelling which is not inferior to another such interest held by another such resident;
  - (c) he is both such a resident and a statutory [<sup>F1</sup>, secure or introductory tenant]of the whole or any part of the dwelling;
  - (d) he is such a resident and has a contractual licence to occupy the whole or any part of the dwelling;
  - (e) he is such a resident; or
  - (f) he is the owner of the dwelling.

*Status: Point in time view as at 18/11/2003. This version of this provision has been superseded.*

*Changes to legislation: Local Government Finance Act 1992, Section 6 is up to date with all changes known to be in force on or before 12 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)*

- (3) Where, in relation to any chargeable dwelling and any day, two or more persons fall within the first paragraph of subsection (2) above to apply, they shall each be jointly and severally liable to pay the council tax in respect of the dwelling and that day.
- (4) Subsection (3) above shall not apply as respects any day on which one or more of the persons there mentioned fall to be disregarded for the purposes of discount by virtue of [<sup>F2</sup>paragraph 2 (severely mentally impaired) or 4 (students etc.) of Schedule 1 to this Act] and one or more of them do not; and liability to pay the council tax in respect of the dwelling and that day shall be determined as follows—
- (a) if only one of those persons does not fall to be so disregarded, he shall be solely liable;
  - (b) if two or more of those persons do not fall to be so disregarded, they shall each be jointly and severally liable.
- (5) In this Part, unless the context otherwise requires—
- “owner”, in relation to any dwelling, means the person as regards whom the following conditions are fulfilled—
- (a) he has a material interest in the whole or any part of the dwelling; and
  - (b) at least part of the dwelling or, as the case may be, of the part concerned is not subject to a material interest inferior to his interest;
- “resident”, in relation to any dwelling, means an individual who has attained the age of 18 years and has his sole or main residence in the dwelling.

- (6) In this section—

[<sup>F3</sup>“introductory tenant” means a tenant under an introductory tenancy within the meaning of Chapter I of Part V of the Housing Act 1996;]

“material interest” means a freehold interest or a leasehold interest which was granted for a term of six months or more;

“secure tenant” means a tenant under a secure tenancy within the meaning of Part IV of the <sup>M1</sup>Housing Act 1985;

“statutory tenant” means a statutory tenant within the meaning of the <sup>M2</sup>Rent Act 1977 or the <sup>M3</sup>Rent (Agriculture) Act 1976.

#### Textual Amendments

- F1** Words in s. 6(2)(c) substituted (12.7.1997) by S.I. 1997/74, art. 2, **Sch. para. 8(a)**
- F2** Words in s. 6(4) substituted (18.11.2003) by Local Government Act 2003 (c. 26), **ss. 74(1), 128** (with effect as mentioned in s. 74(3))
- F3** Definition of “introductory tenant” inserted in s. 6(6) (12.7.1997) by S.I. 1997/74, art. 2, **Sch. para. 8(b)**

#### Marginal Citations

- M1** 1985 c. 68.
- M2** 1977 c. 42.
- M3** 1976 c. 80.

**Status:**

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