



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

CHAPTER I

MAIN PROVISIONS

Liability to tax

7 Liability in respect of caravans and boats.

- (1) Subsections (2) to (4) below shall have effect in substitution for section 6 above in relation to any chargeable dwelling which consists of a pitch occupied by a caravan, or a mooring occupied by a boat.
- (2) Where on any day the owner of the caravan or boat is not, but some other person is, a resident of the dwelling, that other person shall be liable to pay the council tax in respect of the dwelling and that day.
- (3) Where on any day subsection (2) above does not apply, the owner of the caravan or boat shall be liable to pay the council tax in respect of the dwelling and that day.
- (4) Where on any day two or more persons fall within subsection (2) or (3) above, they shall each be jointly and severally liable to pay the council tax in respect of the dwelling and that day.
- (5) [^{F1}Subsections (4) and (4A)] of section 6 above shall apply for the purposes of subsection (4) above as [^{F1}they apply] for the purposes of subsection (3) of that section.
- (6) In this section “caravan” shall be construed in accordance with Part I of the ^{M1}Caravan Sites and Control of Development Act 1960.
- (7) Any reference in this section to the owner of a caravan or boat shall be construed—

Changes to legislation: Local Government Finance Act 1992, Section 7 is up to date with all changes known to be in force on or before 22 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) [View outstanding changes](#)

- (a) in relation to a caravan or boat which is subject to an agreement for hire-purchase or conditional sale, as a reference to the person in possession under the agreement;
- (b) in relation to a caravan or boat which is subject to a bill of sale or mortgage, as a reference to the person entitled to the property in it apart from the bill or mortgage.

Textual Amendments

F1 Words in s. 7(5) substituted (1.4.2022) by [The Council Tax \(Joint and Several Liability of Care Leavers\) \(Wales\) Regulations 2022 \(S.I. 2022/210\)](#), regs. 1(2), **2(3)**

Marginal Citations

M1 1960 c. 62.

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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\(1\)](#)