

## Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018

## **CHAPTER 25**

## RATING (PROPERTY IN COMMON OCCUPATION) AND COUNCIL TAX (EMPTY DWELLINGS) ACT 2018

Non-domestic rating in England

1 Hereditaments occupied or owned by the same person

Council tax in England

2 Higher amount for long-term empty dwellings

General provisions

3 Extent, interpretation and short title