



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

## 2018 CHAPTER 25

An Act to make provision, where two or more hereditaments occupied or owned by the same person meet certain conditions as to contiguity, for those hereditaments to be treated for the purposes of non-domestic rating as one hereditament; and to increase the percentage by which a billing authority in England may increase the council tax payable in respect of a long-term empty dwelling. [1st November 2018]

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

**Changes to legislation:**

There are currently no known outstanding effects for the Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018, Introductory Text.