



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.

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- (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.

[^{F1}(4A) Subject to subsection (6) below, domestic property falling within section 66(1A) of the 1988 Act is not 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.

Textual Amendments

F1 S. 3(4A) inserted (E.) (1.4.2013) by [The Non-Domestic Rating and Council Tax \(Definition of Domestic Property and Dwelling\) \(England\) Order 2013 \(S.I. 2013/468\)](#), arts. 1(1), 3

Marginal Citations

M1 1967 c. 9.

M2 1988 c. 41.

4 Dwellings chargeable to council tax.

- (1) Council tax shall be payable in respect of any dwelling which is not an exempt dwelling.
- (2) In this Chapter—
- “chargeable dwelling” means any dwelling in respect of which council tax is payable;
- “exempt dwelling” means any dwelling of a class prescribed by an order made by the Secretary of State.
- (3) For the purposes of subsection (2) above, a class of dwellings may be prescribed by reference to such factors as the Secretary of State sees fit.
- (4) Without prejudice to the generality of subsection (3) above, a class of dwellings may be prescribed by reference to one or more of the following factors—
- (a) the physical characteristics of dwellings;

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- (b) the fact that dwellings are unoccupied or are occupied for prescribed purposes or are occupied or owned by persons of prescribed descriptions.

5 Different amounts for dwellings in different valuation bands.

- (1) The amounts of council tax payable in respect of dwellings situated in the same billing authority's area (or the same part of such an area) and listed in different valuation bands shall be in the proportion—

6: 7: 8: 9: 11: 13: 15: 18

where 6 is for dwellings listed in valuation band A, 7 is for dwellings listed in valuation band B, and so on.

- [^{F2}(1A) For the purposes of the application of subsection (1) to dwellings situated in Wales, for the purposes of financial years beginning on or after 1st April 2005, for the proportion specified in that subsection there is substituted the following proportion:

6: 7: 8: 9: 11: 13: 15: 18: 21]

- (2) The valuation bands for dwellings in England are set out in the following Table—

<i>Range of values</i>	<i>Valuation band</i>
Values not exceeding £40,000	A
Values exceeding £40,000 but not exceeding £52,000	B
Values exceeding £52,000 but not exceeding £68,000	C
Values exceeding £68,000 but not exceeding £88,000	D
Values exceeding £88,000 but not exceeding £120,000	E
Values exceeding £120,000 but not exceeding £160,000	F
Values exceeding £160,000 but not exceeding £320,000	G
Values exceeding £320,000	H

- (3) The valuation bands for dwellings in Wales are set out in the following Table—

[^{F3} Range of values	Valuation band
Values not exceeding £44,000	A
Values exceeding £44,000 but not exceeding £65,000	B
Values exceeding £65,000 but not exceeding £91,000	C
Values exceeding £91,000 but not exceeding £123,000	D

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Values exceeding £123,000 but not exceeding £162,000	E
Values exceeding £162,000 but not exceeding £223,000	F
Values exceeding £223,000 but not exceeding £324,000	G
Values exceeding £324,000 but not exceeding £424,000	H
Values exceeding £424,000	I]

- (4) The Secretary of State may by order, as regards financial years beginning on or after such date as is specified in the order—
- substitute another proportion for that which is for the time being effective for the purposes of subsection (1) above;
 - substitute other valuation bands for those which are for the time being effective for the purposes of subsection (2) or (3) above.

[^{F4}(4A) The power under subsection (4)(b) above includes power to make provision for a different number of valuation bands from those which are for the time being effective for the purposes of subsection (2) or (3) above.]

- (5) No order under subsection (4) above shall be made unless a draft of the order has been laid before and approved by resolution of the House of Commons.
- (6) Any reference in this Part to dwellings listed in a particular valuation band shall be construed as a reference to dwellings to which that valuation band is shown as applicable in the billing authority's valuation list.

Textual Amendments

- F2** S. 5(1A) inserted (W.) (30.11.2003) by [The Council Tax \(Valuation Bands\) \(Wales\) Order 2003 \(S.I. 2003/3046\)](#), [art. 2\(2\)](#)
- F3** S. 5(3): table substituted (W.) (30.11.2003 as regards financial years beginning on or after 1.4.2005) by [The Council Tax \(Valuation Bands\) \(Wales\) Order 2003 \(S.I. 2003/3046\)](#), [art. 2\(3\)](#)
- F4** S. 5(4A) inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), [ss. 78](#), 128

Changes to legislation:

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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\(1\)](#)