



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

CHAPTER I

MAIN PROVISIONS

Amounts of tax payable

[^{F1}11B Higher amount for long-term empty dwellings: England

- (1) For any financial year, a billing authority in England may by determination provide in relation to its area, or such part of its area as it may specify in the determination, that if on any day a dwelling is a long-term empty dwelling—
- the discount under section 11(2)(a) shall not apply, and
 - the amount of council tax payable in respect of that dwelling and that day [^{F2}(“the relevant day”)] shall be increased by such percentage of not more than [^{F3}the relevant maximum] as it may so specify.

[For the financial year beginning on 1 April 2019 the “relevant maximum” is 100.
^{F4}(1A)

- (1B) For the financial year beginning on 1 April 2020 the “relevant maximum” is—
- in respect of any dwelling where the period mentioned in subsection (8) ending on the relevant day is less than 5 years, 100;
 - in respect of any dwelling where the period mentioned in subsection (8) ending on the relevant day is at least 5 years, 200.
- (1C) For financial years beginning on or after 1 April 2021 the “relevant maximum” is—
- in respect of any dwelling where the period mentioned in subsection (8) ending on the relevant day is less than 5 years, 100;

Changes to legislation: Local Government Finance Act 1992, Section 11B is up to date with all changes known to be in force on or before 08 May 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

- (b) in respect of any dwelling where the period mentioned in subsection (8) ending on the relevant day is at least 5 years but less than 10 years, 200;
- (c) in respect of any dwelling where the period mentioned in subsection (8) ending on the relevant day is at least 10 years, 300.]

[In exercising its functions under this section a billing authority must have regard to ^{F5}(1D) any guidance issued by the Secretary of State.]

- (2) The Secretary of State may by regulations prescribe one or more classes of dwelling in relation to which a billing authority may not make a determination under this section.
- (3) A class of dwellings may be prescribed under subsection (2) by reference to such factors as the Secretary of State thinks fit and may, in particular, be prescribed by reference to—
 - (a) the physical characteristics of, or other matters relating to, dwellings;
 - (b) the circumstances of, or other matters relating to, any person who is liable to the amount of council tax concerned.
- (4) Where a determination under this section has effect in relation to a class of dwellings—
 - (a) the billing authority may not make a determination under section 11A(3), (4) or (4A) in relation to that class, and
 - (b) any determination that has been made under section 11A(3), (4) or (4A) ceases to have effect in relation to that class.
- (5) A billing authority may make a determination varying or revoking a determination under this section for a financial year, but only before the beginning of the year.
- (6) A billing authority which makes a determination under this section must publish a notice of it in at least one newspaper circulating in its area and do so before the end of the period of 21 days beginning with the date of the determination.
- (7) Failure to comply with subsection (6) does not affect the validity of a determination.
- (8) For the purposes of this section, a dwelling is a “long-term empty dwelling” on any day if for a continuous period of at least [^{F6}1 year] ending with that day—
 - (a) it has been unoccupied, and
 - (b) it has been substantially unfurnished.
- (9) In determining whether a dwelling is a long-term empty dwelling, no account is to be taken of any one or more periods of not more than 6 weeks during which either of the conditions in subsection (8)(a) and (b) is not met (or neither of them is met).
- (10) The Secretary of State may by regulations substitute a different period, of not less than 6 weeks, for the period which is for the time being specified in subsection (9).]

Textual Amendments

- F1** S. 11B inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 12\(2\)](#) (with [s. 12\(15\)](#))
- F2** Words in s. 11B(1)(b) inserted (1.11.2018 with effect in accordance with s. 2(4)(5) of the amending Act) by [Rating \(Property in Common Occupation\) and Council Tax \(Empty Dwellings\) Act 2018 \(c. 25\), s. 2\(2\)\(a\)](#)
- F3** Words in s. 11B(1)(b) substituted (1.11.2018 with effect in accordance with s. 2(4)(5) of the amending Act) by [Rating \(Property in Common Occupation\) and Council Tax \(Empty Dwellings\) Act 2018 \(c. 25\), s. 2\(2\)\(b\)](#)

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- F4** S. 11B(1A)-(1C) inserted (1.11.2018 with effect in accordance with s. 2(4)(5) of the amending Act) by Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018 (c. 25), **s. 2(3)**
- F5** S. 11B(1D) inserted (26.10.2023 with effect in accordance with ss. 79(2) of the amending Act) by Levelling-up and Regeneration Act 2023 (c. 55), **ss. 79(1)(a)**, 255(2)(q) (with s. 247)
- F6** Words in s. 11B(8) substituted (26.10.2023 with effect in accordance with ss. 79(2) of the amending Act) by Levelling-up and Regeneration Act 2023 (c. 55), **ss. 79(1)(b)**, 255(2)(q) (with s. 247)

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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\(1\)](#)