



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

CHAPTER I

MAIN PROVISIONS

Liability to tax

6 Persons liable to pay council tax.

- (1) The person who is liable to pay council tax in respect of any chargeable dwelling and any day is the person who falls within the first paragraph of subsection (2) below to apply, taking paragraph (a) of that subsection first, paragraph (b) next, and so on.
- (2) A person falls within this subsection in relation to any chargeable dwelling and any day if, on that day—
 - (a) he is a resident of the dwelling and has a freehold interest in the whole or any part of it;
 - (b) he is such a resident and has a leasehold interest in the whole or any part of the dwelling which is not inferior to another such interest held by another such resident;
 - (c) he is both such a resident and a statutory [^{F1}, secure or introductory tenant]of the whole or any part of the dwelling;
 - [^{F2}(ca) in the case of a dwelling in Wales, the person is both such a resident and has a tenancy of the whole or any part of the dwelling which is a secure contract or an introductory standard contract;]
 - (d) he is such a resident and has a contractual licence to occupy the whole or any part of the dwelling;
 - (e) he is such a resident; or

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- (f) he is the owner of the dwelling.
- (3) Where, in relation to any chargeable dwelling and any day, two or more persons fall within the first paragraph of subsection (2) above to apply, they shall each be jointly and severally liable to pay the council tax in respect of the dwelling and that day.
- (4) Subsection (3) above shall not apply as respects any day on which one or more of the persons there mentioned fall to be disregarded for the purposes of discount by virtue of ^{F3}paragraph 2 (severely mentally impaired) or 4 (students etc.) of Schedule 1 to this Act] and one or more of them do not; and liability to pay the council tax in respect of the dwelling and that day shall be determined as follows—
- (a) if only one of those persons does not fall to be so disregarded, he shall be solely liable;
 - (b) if two or more of those persons do not fall to be so disregarded, they shall each be jointly and severally liable.
- ^{F4}(4A) Subsection (3) also does not apply in relation to a chargeable dwelling in Wales as respects any day on which one or more of the persons mentioned fall to be disregarded for the purposes of discount for a relevant reason and one or more of them do not; and liability to pay the council tax in respect of the dwelling and that day is determined as follows—
- (a) if only one of those persons does not fall to be so disregarded, that person is solely liable;
 - (b) if two or more of those persons do not fall to be so disregarded, they are each jointly and severally liable.
- (4B) For the purposes of subsection (4A), a person falls to be disregarded for the purposes of discount for a relevant reason if that person falls within, and meets the conditions prescribed in, Class G (care leavers) as prescribed in regulation 5(7) of the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992 ([S.I. 1992/552](#)).]
- (5) In this Part, unless the context otherwise requires—
- “owner”, in relation to any dwelling, means the person as regards whom the following conditions are fulfilled—
- (a) he has a material interest in the whole or any part of the dwelling; and
 - (b) at least part of the dwelling or, as the case may be, of the part concerned is not subject to a material interest inferior to his interest;
- “resident”, in relation to any dwelling, means an individual who has attained the age of 18 years and has his sole or main residence in the dwelling.
- (6) In this section—
- ^{F5}“introductory standard contract” has the same meaning as in the Renting Homes (Wales) Act 2016 ([anaw 1](#)) (see section 16 of that Act);]
- ^{F6}“introductory tenant” means a tenant under an introductory tenancy within the meaning of Chapter I of Part V of the Housing Act 1996;]
- “material interest” means a freehold interest or a leasehold interest which was granted for a term of six months or more;
- ^{F5}“secure contract” has the same meaning as in the Renting Homes (Wales) Act 2016 (see section 8 of that Act);]
- “secure tenant” means a tenant under a secure tenancy within the meaning of Part IV of the ^{M1}Housing Act 1985;

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“statutory tenant” means a statutory tenant within the meaning of the ^{M2}Rent Act 1977 or the ^{M3}Rent (Agriculture) Act 1976.

Textual Amendments

- F1** Words in s. 6(2)(c) substituted (12.7.1997) by S.I. 1997/74, art. 2, **Sch. para. 8(a)**
- F2** S. 6(2)(ca) inserted (1.12.2022) by The Renting Homes (Wales) Act 2016 (Consequential Amendments) Regulations 2022 (S.I. 2022/1166), regs. 1(1), **20(2)**
- F3** Words in s. 6(4) substituted (18.11.2003) by Local Government Act 2003 (c. 26), **ss. 74(1)**, 128 (with effect as mentioned in s. 74(3))
- F4** S. 6(4A)(4B) inserted (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(2)**
- F5** Words in s. 6(6) inserted (1.12.2022) by The Renting Homes (Wales) Act 2016 (Consequential Amendments) Regulations 2022 (S.I. 2022/1166), regs. 1(1), **20(3)**
- F6** Definition of “introductory tenant” inserted in s. 6(6) (12.7.1997) by S.I. 1997/74, art. 2, **Sch. para. 8(b)**

Marginal Citations

- M1** 1985 c. 68.
- M2** 1977 c. 42.
- M3** 1976 c. 80.

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Changes and effects yet to be applied to :

- s. 6(2)(e) word omitted by [2012 c. 17 s. 13\(1\)](#)

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\(1\)](#)