



# Local Government Finance Act 1992

## 1992 CHAPTER 14

### PART I **E+W**

#### COUNCIL TAX: ENGLAND AND WALES

### CHAPTER I **E+W**

#### MAIN PROVISIONS

#### *Chargeable dwellings*

#### **4 Dwellings chargeable to council tax. **E+W****

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

**Status:**

Point in time view as at 18/11/2003.

**Changes to legislation:**

Local Government Finance Act 1992, Section 4 is up to date with all changes known to be in force on or before 07 September 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.