



# Levelling-up and Regeneration Act 2023

## 2023 CHAPTER 55

### PART 2 **E+W**

#### LOCAL DEMOCRACY AND DEVOLUTION

### CHAPTER 2 **E+W**

#### OTHER PROVISION

##### *Council tax*

#### **79 Long-term empty dwellings: England **E+W****

- (1) In section 11B of the Local Government Finance Act 1992 (higher amount for long-term empty dwellings: England)—
  - (a) after subsection (1C) insert—

“(1D) In exercising its functions under this section a billing authority must have regard to any guidance issued by the Secretary of State.”;
  - (b) in subsection (8), for “2 years” substitute “1 year”.
- (2) The amendments made by [subsection \(1\)](#) have effect for financial years beginning on or after 1 April 2024 (and, in relation to the amendment made by [subsection \(1\)\(b\)](#), it does not matter whether the period mentioned in section 11B(8) of the Local Government Finance Act 1992 begins before [this section](#) comes into force).

#### **Commencement Information**

- II** S. 79 in force at Royal Assent, see [s. 255\(2\)\(q\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Levelling-up and Regeneration Act 2023, Section 79.