



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

3 **Meaning of “dwelling”.** **E+W**

- (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.

Changes to legislation: Local Government Finance Act 1992, Section 3 is up to date with all changes known to be in force on or before 21 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. (See end of Document for details) View outstanding changes

- (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**
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Marginal Citations

- M1** 1967 c. 9.
M2 1988 c. 41.

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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\(1\)](#)