



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

CHAPTER I

MAIN PROVISIONS

Liability to tax

8 Liability in prescribed cases.

- (1) Subsections (3) and (4) below shall have effect in substitution for section 6 or (as the case may be) section 7 above in relation to any chargeable dwelling of a class prescribed for the purposes of this subsection.
- (2) Subsections (3) and (4) below shall have effect in substitution for section 6 or (as the case may be) section 7 above in relation to any chargeable dwelling of a class prescribed for the purposes of this subsection, if the billing authority so determines in relation to all dwellings of that class which are situated in its area.
- (3) Where on any day this subsection has effect in relation to a dwelling, the owner of the dwelling shall be liable to pay the council tax in respect of the dwelling and that day.
- (4) Where on any day two or more persons fall within subsection (3) above, they shall each be jointly and severally liable to pay the council tax in respect of the dwelling and that day.
- (5) [^{F1}Subsections (4) and (4A)] of section 6 above shall apply for the purposes of subsection (4) above as [^{F1}they apply] for the purposes of subsection (3) of that section.
- (6) Regulations prescribing a class of chargeable dwellings for the purposes of subsection (1) or (2) above may provide that, in relation to any dwelling of that

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Changes to legislation: Local Government Finance Act 1992, Section 8 is up to date with all changes known to be in force on or before 08 July 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)

class, subsection (3) above shall have effect as if for the reference to the owner of the dwelling there were substituted a reference to the person falling within such description as may be prescribed.

- (7) Subsections (3) and (4) of section 4 above shall apply for the purposes of subsections (1) and (2) above as they apply for the purposes of subsection (2) of that section.

Textual Amendments

- F1** Words in s. 8(5) substituted (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(4)**
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Modifications etc. (not altering text)

- C1** S. 8(3) modified (31.3.1992) by [S.I. 1992/551](#), **art.3**.

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