



# Local Government Act 2003

## 2003 CHAPTER 26

### PART 6

#### COUNCIL TAX

##### *Liability and amount of tax*

#### **74 Exception of students from joint and several liability**

- (1) In section 6(4) of the Local Government Finance Act 1992 (c. 14) (exception of severely mentally impaired from liability as co-resident or owner), for the words from “paragraph” to “impaired” there is substituted “ paragraph 2 (severely mentally impaired) or 4 (students etc.) of Schedule 1 to this Act ”.
- (2) In section 9(2) of that Act (corresponding exception from liability as spouse), for the words from “paragraph” to the end there is substituted “ paragraph 2 (the severely mentally impaired) or 4 (students etc.) of Schedule 1 to this Act ”.
- (3) This section has effect in relation to financial years beginning on or after 1 April 2004.

#### **75 Second and empty homes**

- (1) After section 11 of the Local Government Finance Act 1992 there is inserted—

##### **“11A Discounts: special provision for England**

- (1) The Secretary of State may for any financial year by regulations prescribe one or more classes of dwelling in England for the purposes of subsection (3) or (4) below.
- (2) A class of dwellings may be prescribed under subsection (1) above by reference to such factors as the Secretary of State sees fit and may, in particular, be prescribed by reference to—
  - (a) the physical characteristics of dwellings, or

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- (b) the fact that dwellings are unoccupied.
- (3) For any financial year for which a class of dwellings is prescribed for the purposes of this subsection, a billing authority in England may by determination provide in relation to all dwellings of that class in its area, or in such part of its area as it may specify in the determination, that the discount under section 11(2)(a) shall be such lesser percentage of at least 10 as it may so specify.
- (4) For any financial year for which a class of dwellings is prescribed for the purposes of this subsection, a billing authority in England may by determination provide in relation to all dwellings of that class in its area, or in such part of its area as it may specify in the determination—
  - (a) that the discount under section 11(2)(a) above shall not apply, or
  - (b) that the discount under that provision shall be such lesser percentage as it may so specify.
- (5) A billing authority may make a determination varying or revoking a determination under subsection (3) or (4) for a financial year, but only before the beginning of the year.
- (6) A billing authority which makes a determination under this section shall publish a notice of it in at least one newspaper circulating in its area and do so before the end of the period of 21 days beginning with the date of the determination.
- (7) Failure to comply with subsection (6) above shall not affect the validity of a determination.”
- (2) For section 12 of that Act (discounts: special provision for Wales) there is substituted—

**“12 Discounts: special provision for Wales**

- (1) The National Assembly for Wales may for any financial year by regulations prescribe one or more classes of dwelling in Wales for the purposes of subsection (3) or (4) below.
- (2) A class of dwellings may be prescribed under subsection (1) above by reference to such factors as the Assembly sees fit and may, in particular, be prescribed by reference to—
  - (a) the physical characteristics of dwellings, or
  - (b) the fact that dwellings are unoccupied.
- (3) For any financial year for which a class of dwellings is prescribed for the purposes of this subsection, a billing authority in Wales may by determination provide in relation to all dwellings of that class in its area, or in such part of its area as it may specify in the determination, that the discount under section 11(2)(a) shall be such lesser percentage of at least 10 as it may so specify.
- (4) For any financial year for which a class of dwellings is prescribed for the purposes of this subsection, a billing authority in Wales may by determination provide in relation to all dwellings of that class in its area, or in such part of its area as it may specify in the determination—

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- (a) that the discount under section 11(2)(a) above shall not apply, or
  - (b) that the discount under that provision shall be such lesser percentage as it may so specify.
- (5) A billing authority may make a determination varying or revoking a determination under subsection (3) or (4) for a financial year, but only before the beginning of the year.
- (6) A billing authority which makes a determination under this section shall publish a notice of it in at least one newspaper circulating in its area and do so before the end of the period of 21 days beginning with the date of the determination.
- (7) Failure to comply with subsection (6) above shall not affect the validity of a determination.”
- (3) Where immediately before the day on which subsection (2) comes into force regulations under section 12(1) of that Act are in force which apply in relation to a financial year beginning on or after that day, the regulations, so far as relating to such a financial year, shall on and after that day have effect as if—
  - (a) they were made under section 12(1) of that Act as substituted by this section, and
  - (b) each class of dwellings which they prescribe were prescribed for the purposes of section 12(4) of that Act as so substituted.
- (4) Where immediately before that day a determination under section 12(1) of that Act is in force which applies in relation to a financial year beginning on or after that day, the determination, so far as relating to such a financial year, shall on and after that day have effect as if made under section 12(4) of that Act, as substituted by this section, in relation to the whole of the area of the authority which made the determination.
- (5) In its application by virtue of subsection (4), a determination under section 12(1) of that Act shall have effect—
  - (a) if it provided for section 12(2) of that Act to have effect in substitution for section 11(2)(a) of that Act, as if it provided for the discount under that provision to be twenty-five per cent.;
  - (b) if it provided for section 12(3) of that Act to have effect in substitution for section 11(2)(a) of that Act, as if it provided for the discount under that provision not to apply.

#### Commencement Information

- 11** S. 75 partly in force; s. 75(1) in force at 18.11.2003 see s. 128(2)(c)
- 12** S. 75(2)-(5) in force W. at 27.11.2003 by S.I. 2003/3034, art. 2, Sch. 1 Pt. I

## 76 Billing authority’s power to reduce amount of tax payable

After section 13 of the Local Government Finance Act 1992 (c. 14) there is inserted—

### “13A Billing authority’s power to reduce amount of tax payable

- (1) Where a person is liable to pay council tax in respect of any chargeable dwelling and any day, the billing authority for the area in which the dwelling is situated

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may reduce the amount which he is liable to pay as respects the dwelling and the day to such extent as it thinks fit.

- (2) The power under subsection (1) above includes power to reduce an amount to nil.
- (3) The power under subsection (1) may be exercised in relation to particular cases or by determining a class of case in which liability is to be reduced to an extent provided by the determination.”

### *Valuation lists and bands*

## 77 Statutory revaluation cycle

After section 22A of the Local Government Finance Act 1992 there is inserted—

### **“22B Compilation and maintenance of new lists**

- (1) The listing officer for a billing authority shall compile, and then maintain, new lists for the authority in accordance with this Chapter (each such list to be called its valuation list).
- (2) A new list must be compiled—
  - (a) in relation to billing authorities in England, on 1 April 2007, and
  - (b) in relation to billing authorities in Wales, on 1 April 2005.
- (3) After that, a new list must be compiled on the earlier of the tenth anniversary of the compilation of the previous list and 1 April in such year as may be specified—
  - (a) in relation to billing authorities in England, by order made by the Secretary of State, and
  - (b) in relation to billing authorities in Wales, by order made by the National Assembly for Wales.
- (4) A new list shall come into force on the day on which it is compiled and shall remain in force until the next such list is compiled.
- (5) The duty to maintain a list compiled under this section continues for so long as is necessary for the purposes of this Part and is not affected by the list ceasing to be in force.
- (6) Before a list is compiled under this section, the listing officer must take such steps as are reasonably practicable in the time available to ensure that it is accurately compiled on the date on which it is to be compiled.
- (7) Where a list is to be compiled under this section, the listing officer for a billing authority shall send the authority a copy of the list he proposes to compile (on the information then before him) not later than 1st September before the date on which it is to be compiled.
- (8) As soon as reasonably practicable after receiving a copy list under subsection (7) above, a billing authority shall deposit it at its principal office and take such steps as it thinks most suitable for giving notice of it.

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- (9) As soon as reasonably practicable after the listing officer for a billing authority has compiled a list under this section, he shall send a copy of it to the authority.
- (10) As soon as reasonably practicable after receiving a copy list under subsection (9) above, a billing authority shall deposit it at its principal office.
- (11) No order under subsection (3)(a) above may be made unless a draft of the order has been laid before, and approved by resolution of, the House of Commons.”

## **78 Power to change number of valuation bands**

In section 5 of the Local Government Finance Act 1992 (c. 14) (valuation bands), after subsection (4) there is inserted—

“(4A) The power under subsection (4)(b) above includes power to make provision for a different number of valuation bands from those which are for the time being effective for the purposes of subsection (2) or (3) above.”

## **79 Transitional arrangements**

After section 13A of the Local Government Finance Act 1992 there is inserted—

### **“13B Transitional arrangements**

- (1) The Secretary of State may by regulations make provision for the purpose of smoothing changes in council tax liability resulting from the coming into force in relation to a billing authority in England of—
  - (a) an order under section 5 above, or
  - (b) a list under section 22B below.
- (2) The National Assembly for Wales may by regulations make provision for the purpose of smoothing changes in council tax liability resulting from the coming into force in relation to a billing authority in Wales of—
  - (a) an order under section 5 above, or
  - (b) a list under section 22B below.
- (3) Regulations under this section may, in particular—
  - (a) make provision about the circumstances in which changes are to be smoothed;
  - (b) make provision for changes to be smoothed over such one or more financial years as may be specified in the regulations;
  - (c) make provision for liability for any financial year to be determined in accordance with such rules as may be so specified, which may result in liability being the same as or different from what it would otherwise be.
- (4) Without prejudice to section 113(1) below, regulations under this section may make different provision for different financial years.
- (5) To the extent that he would not have power to do so apart from this subsection, the Secretary of State may—
  - (a) include in regulations made by him under this section such amendments of any social security instrument as he thinks expedient in consequence of the regulations;

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(b) include in any social security instrument such provision as he thinks expedient in consequence of regulations under this section.

(6) In subsection (5) above, “social security instrument” has the meaning given by section 13(10) above.”

### *Enforcement*

## **80 Amendments relating to distress**

(1) Schedule 4 to the Local Government Finance Act 1992 (c. 14) (enforcement) is amended as follows.

(2) In paragraph 5(1) (power to authorise making of attachment of earnings orders against persons subject to liability orders), in paragraph (a) (under which attachment of earnings may be authorised to secure payment of any outstanding sum which is or forms part of the amount in respect of which a liability order was made), for the words from “any outstanding sum” to the end there is substituted “ the appropriate amount ”.

(3) After that sub-paragraph there is inserted—

“(1A) For the purposes of this paragraph the appropriate amount is the aggregate of—

- (a) any outstanding sum which is or forms part of the amount in respect of which the liability order was made; and
- (b) where the authority concerned has sought to levy an amount by distress and sale of the debtor’s goods under provision included by virtue of paragraph 7 below and the person making the distress has reported that he was unable (for whatever reason) to find any or sufficient goods of the debtor on which to levy the amount—
  - (i) such sum as is referred to in sub-paragraph (2)(b) of that paragraph, and
  - (ii) if the authority has applied for the issue of a warrant committing the debtor to prison under provision included by virtue of paragraph 8 below, a sum (of a prescribed amount or an amount determined in accordance with prescribed rules) in respect of the costs of the application.”

(4) In paragraph 7 (distress), after sub-paragraph (4) there is inserted—

“(4A) The regulations may include provision with respect to the supply of information to the debtor by—

- (a) a person who makes, or attempts to make, a distress, or
- (b) where it has levied any amount by distress, the authority concerned.”

## **81 Charging orders: aggregation**

In Schedule 4 to the Local Government Finance Act 1992 (c. 14) (enforcement), after paragraph 11 there is inserted—

“11A Regulations under paragraph 1(1)(a) above may provide that two or more liability orders against the same person shall be treated as a single liability

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order for the purposes of provision included by virtue of paragraph 11 above if an application under such provision could be made in respect of each of them in relation to the same dwelling.”

## 82 Quashing of liability orders

In Schedule 4 to the Local Government Finance Act 1992 (enforcement), after paragraph 12 there is inserted—

### “Quashing of liability orders

12A Regulations under paragraph 1(1) above may provide—

- (a) that, where on an application by the authority concerned a magistrates' court is satisfied that a liability order should not have been made, it shall quash the order;
- (b) that, where on an application to a magistrates' court for the quashing of a liability order, the court is satisfied that, had the original application been for a liability order in respect of a lesser sum payable, such an order could properly have been made, it shall substitute a liability order in respect of the aggregate of—
  - (i) that lesser sum, and
  - (ii) any sum included in the quashed order in respect of the costs incurred in obtaining it.”

*Other*

## 83 Major precepting authorities: combined fire authorities

- (1) In section 39(1) of the Local Government Finance Act 1992 (c. 14) (which specifies the authorities which are major precepting authorities for the purposes of Part 1 of that Act), after paragraph (d) there is inserted—
  - “(da) a fire authority in England constituted by a combination scheme made under section 6 of the Fire Services Act 1947;”.
- (2) The National Assembly for Wales may by order amend section 39(1)(da) of the Local Government Finance Act 1992 for the purpose of extending the provision to [<sup>F1</sup>fire and rescue authorities] in Wales.
- (3) Before making an order under subsection (2), the National Assembly for Wales shall consult—
  - (a) such bodies or persons appearing to it to be representative of the interests of local government in Wales, and
  - (b) such other bodies or persons,as it may consider appropriate.

### Textual Amendments

- F1** Words in s. 83(2) substituted (W.) (25.10.2005) by [Fire and Rescue Services Act 2004 \(Consequential Amendments\) \(Wales\) Order 2005 \(S.I. 2005/2929\)](#), arts. 1(1), 2

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### Commencement Information

**I3** S. 83 in force at 18.11.2003 by [S.I. 2003/2938](#), [art. 2\(a\)](#) (with [art. 8](#), [Sch.](#))

## 84 Amendment of section 67 of the Local Government Finance Act 1992

- (1) Section 67 of the Local Government Finance Act 1992 (under which certain council tax functions must be discharged only by an authority as a whole) is amended as follows.
- (2) In subsection (1), for “Subject to subsections (3) and (3A) below,” there is substituted “ Subject to subsections (2A) to (3A) below, ”.
- (3) After subsection (2) there is inserted—
  - “(2A) Subsection (1) does not apply to the following functions—
    - (a) the determination of an amount for item T in section 33(1) above;
    - (b) the determination of an amount for item TP in section 34(3) above;
    - (c) the determination of an amount for item T in section 44(1) above;
    - (d) the determination of an amount for item TP in section 45(3) above;
    - (e) the determination of an amount for item TP in section 48(3) or (4) above;
    - (f) the determination of an amount for item T in section 88(2) of the Greater London Authority Act 1999 (c. 29);
    - (g) the determination of an amount for item TP2 in section 89(4) of that Act;
    - (h) the determination of an amount required for determining an amount for the item mentioned in paragraph (c), (d), (f) or (g) above.”

## 85 Vacant dwellings: use of information obtained for council tax purposes

In Schedule 2 to the Local Government Finance Act 1992 (c. 14) (council tax: administration), after paragraph 18 there is inserted—

- “18A (1) A billing authority may use information it has obtained for the purpose of carrying out its functions under Part 1 of this Act for the purpose of—
- (a) identifying vacant dwellings, or
  - (b) taking steps to bring vacant dwellings back into use.
- (2) The power under sub-paragraph (1) above, so far as relating to personal information, extends only to information which consists of an individual’s name or an address or number for communicating with him.
- (3) In this paragraph—
- “personal information” means information which relates to an individual (living or dead) who can be identified—
- (a) from that information, or
  - (b) from that information and other information of the authority,



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and includes any expression of opinion about the individual and any indication of the intentions of any person in respect of the individual;

“vacant dwelling” means a dwelling in which no one lives and which is substantially unfurnished.”

## **86 Repeal of section 31 of the Local Government Act 1999**

Section 31 of the Local Government Act 1999 (c. 27) (further regulation of major precepting authorities) ceases to have effect.

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