



Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018

2018 CHAPTER 25

Council tax in England

2 Higher amount for long-term empty dwellings

- (1) Section 11B of LGFA 1992 (higher amount for long-term empty dwellings: England) is amended as follows.
- (2) In subsection (1)(b) (maximum percentage by which council tax may be increased)—
 - (a) after “that day” insert “(“the relevant day”)", and
 - (b) for “50” substitute “the relevant maximum”.
- (3) After subsection (1) insert—
 - “(1A) For the financial year beginning on 1 April 2019 the “relevant maximum” is 100.
 - (1B) For the financial year beginning on 1 April 2020 the “relevant maximum” is—
 - (a) in respect of any dwelling where the period mentioned in subsection (8) ending on the relevant day is less than 5 years, 100;
 - (b) in respect of any dwelling where the period mentioned in subsection (8) ending on the relevant day is at least 5 years, 200.
 - (1C) For financial years beginning on or after 1 April 2021 the “relevant maximum” is—
 - (a) in respect of any dwelling where the period mentioned in subsection (8) ending on the relevant day is less than 5 years, 100;
 - (b) in respect of any dwelling where the period mentioned in subsection (8) ending on the relevant day is at least 5 years but less than 10 years, 200;

- (c) in respect of any dwelling where the period mentioned in subsection (8) ending on the relevant day is at least 10 years, 300.”
- (4) The amendments made by subsections (1) to (3) have effect for financial years beginning on or after 1 April 2019 (and it does not matter whether the period mentioned in section 11B(8) of LGFA 1992 begins before this section comes into force).
- (5) In this section “LGFA 1992” means the Local Government Finance Act 1992.