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# Local Government Finance Act 2012

- 2012 c. 17
- Council tax
- Section 12

- ## 12 Power to set higher amount for long-term empty dwellings

(1)The LGFA 1992 is amended as follows.

(2)After section 11A insert—

### “11B Higher amount for long-term empty dwellings: England

(1)For any financial year, a billing authority in England may by determination provide in relation to its area, or such part of its area as it may specify in the determination, that if on any day a dwelling is a long-term empty dwelling—

(a)the discount under section 11(2)(a) shall not apply, and

(b)the amount of council tax payable in respect of that dwelling and that day shall be increased by such percentage of not more than 50 as it may so specify.

(2)The Secretary of State may by regulations prescribe one or more classes of dwelling in relation to which a billing authority may not make a determination under this section.

(3)A class of dwellings may be prescribed under subsection (2) by reference to such factors as the Secretary of State thinks fit and may, in particular, be prescribed by reference to—

(a)the physical characteristics of, or other matters relating to, dwellings;

(b)the circumstances of, or other matters relating to, any person who is liable to the amount of council tax concerned.

(4)Where a determination under this section has effect in relation to a class of dwellings—

(a)the billing authority may not make a determination under section 11A(3), (4) or (4A) in relation to that class, and

(b)any determination that has been made under section 11A(3), (4) or (4A) ceases to have effect in relation to that class.

(5)A billing authority may make a determination varying or revoking a determination under this section for a financial year, but only before the beginning of the year.

(6)A billing authority which makes a determination under this section must 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) does not affect the validity of a determination.

(8) For the purposes of this section, a dwelling is a “long-term empty dwelling” on any day if for a continuous period of at least 2 years ending with that day—

(a) it has been unoccupied, and

(b) it has been substantially unfurnished.

(9) In determining whether a dwelling is a long-term empty dwelling, no account is to be taken of any one or more periods of not more than 6 weeks during which either of the conditions in subsection (8)(a) and (b) is not met (or neither of them is met).

(10) The Secretary of State may by regulations substitute a different period, of not less than 6 weeks, for the period which is for the time being specified in subsection (9).”

(3) In section 11(2) (discounts: no chargeable residents), after “sections 11A” insert “, 11B”.

(4) In section 11A (discounts: special provision for England), after subsection (4B) (inserted by section 11) insert—

“(4C) Subsections (3), (4) and (4A) are subject to section 11B(4).”

(5) In section 13(3) (amounts which may be reduced by regulations), after “section 11, 11A” insert “, 11B”.

(6) In section 66(2)(b) (matters to be questioned only by judicial review), after “section 8(2), 11A” insert “, 11B”.

(7) In section 67(2)(a) (functions to be discharged only by authority), after “section 8(2), 11A” insert “, 11B”.

(8) In Schedule 2 (administration), paragraph 4 (discounts) is amended as follows.

(9) In sub-paragraph (2), after “discount” (in both places) insert “or increase”.

(10) In sub-paragraph (3)—

(a) after “discount” in the first and third places insert “or to an increase”;

(b) after “discount” in the second and fourth places insert “or increase”.

(11) In sub-paragraph (5)(a), for “is subject to a discount of a particular amount; and” substitute “—

(i) is subject to a discount of a particular amount, or

(ii) is not subject to any increase; and”.

(12) In sub-paragraph (5)(b), for the words from “is not in fact” to “smaller amount,” substitute “—

(i) is not in fact subject to any discount, or is subject to a discount of a smaller amount, or

(ii) is in fact subject to an increase (whether or not the person is aware of the amount of the increase),”.

(13) After sub-paragraph (6) insert—

“(7)In this paragraph, “increase” means an increase under section 11B(1)(b) (higher amount of tax for empty dwellings).”

(14)In the heading preceding that paragraph, after “Discounts” insert “and increases”.

(15)A determination may be made for the purposes of the section inserted by subsection (2) for a financial year beginning with or after 1 April 2013 (and it does not matter whether the period mentioned in subsection (8) of that section begins before this section comes into force).

the latest amendments to section 11B of the Local Government Finance Act 1992 are in black text below:

*(1) For any financial year, a billing authority in England may by determination provide in relation to its area, or such part of its area as it may specify in the determination, that if on any day a dwelling is a long-term empty dwelling—*

*(a) the discount under section 11(2)(a) shall not apply, and*

*(b) the amount of council tax payable in respect of that dwelling and that day (“the relevant day”) shall be increased by such percentage of not more than 50 the relevant maximum as it may so specify.*

*(1A) For the financial year beginning on 1 April 2019 the “relevant maximum” is 100.*

As confirmed by One Legal – 03.12.2018