

## Appendix 4

### Levelling-Up and Regeneration Act 2023 Sections 79 and 80

#### *Council tax*

#### **79 Long-term empty dwellings: England**

(1) In section 11B of the Local Government Finance Act 1992 (higher amount for long-term empty dwellings: England)—

(a) after subsection (1C) insert—

“(1D) In exercising its functions under this section a billing authority must have regard to any guidance issued by the Secretary of State.”;

(b) in subsection (8), for “2 years” substitute “1 year”.

(2) The amendments made by [subsection \(1\)](#) have effect for financial years beginning on or after 1 April 2024 (and, in relation to the amendment made by [subsection \(1\)\(b\)](#), it does not matter whether the period mentioned in section 11B(8) of the Local Government Finance Act 1992 begins before [this section](#) comes into force).

#### **80 Dwellings occupied periodically: England**

(1) The Local Government Finance Act 1992 is amended in accordance with [subsections \(2\)](#) and [\(3\)](#).

(2) After section 11B (higher amount for long-term empty dwellings: England) insert—

#### **11 Higher amount for dwellings occupied periodically: 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 the conditions mentioned in [subsection \(2\)](#) are satisfied in respect of a dwelling—

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

(b) the amount of council tax payable in respect of that dwelling and that day is increased by such percentage of not more than 100 as it may specify in the determination.

(2) The conditions are—

(a) there is no resident of the dwelling, and

(b) the dwelling is substantially furnished.

(3) A billing authority's first determination under this section must be made at least one year before the beginning of the financial year to which it relates.

(4) In exercising its functions under this section a billing authority must have regard to any guidance issued by the Secretary of State.

(5) 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.

(6) 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.

(7) Where a billing authority makes a determination under this section it must publish a notice of the determination in at least one newspaper circulating in the area.

(8) The notice must be published before the end of the period of 21 days beginning with the date of the determination.

(9) The validity of the determination is not affected by a failure to comply with [subsection \(7\)](#) or [\(8\)](#).

### **11D Section 11C: regulations**

(1) 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 [section 11C](#).

(2) A class of dwellings may be prescribed under [subsection \(1\)](#) by reference to such factors as the Secretary of State thinks fit and may, amongst other factors, 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.

(3) The Secretary of State may by regulations specify a different percentage limit for the limit which is for the time being specified in [section 11C\(1\)\(b\)](#).

(4) A statutory instrument containing regulations made under [subsection \(3\)](#) may not be made unless a draft of the instrument has been approved by resolution of the House of Commons."

(3) In consequence of the amendment made by subsection (2)—

(a) in section 11 (discounts), in subsection (2), after "11B" insert ", 11C";

(b) in section 11A (discounts: special provision for England), in subsection (4C), at the end insert "and 11C(5)";

(c)in section 13 (reduced amounts), in subsection (3), after “11B” insert “, 11C”;

(d)in section 66 (judicial review), in subsection (2)(b), after “11B” insert “, 11C”;

(e)in section 67 (functions to be discharged only by authority), in subsection (2)(a), after “11B” insert “, 11C”;

(f)in section 113 (orders and regulations), in subsection (3), after “under section” insert “11D(3),”;

(g)in Schedule 2 (administration), in paragraph 4(7), after “: England),” insert “11C(1)(b) (higher amount for dwellings occupied periodically: England),”.

(4)A determination for the purposes of section 11C of the Local Government Finance Act 1992 as inserted by [subsection \(2\)](#) may not relate to a financial year beginning before 1 April 2024 (but this does not affect the requirement for the determination to be made at least one year before the beginning of the financial year to which it relates).