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STATUTORY INSTRUMENTS

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**1992 No. 2941**

**COUNCIL TAX, ENGLAND AND WALES**

**The Council Tax (Exempt Dwellings) (Amendment) Order 1992**

*Made* - - - - 25th November 1992  
*Laid before Parliament* 26th November 1992  
*Coming into force* - - 27th November 1992

The Secretary of State for the Environment, as respects England, and the Secretary of State for Wales, as respects Wales, in exercise of the powers conferred on them by section 4 of the Local Government Finance Act 1992<sup>(1)</sup> and of all other powers enabling them in that behalf, hereby make the following Order:

**Citation and commencement**

1. This Order may be cited as the Council Tax (Exempt Dwellings) (Amendment) Order 1992 and shall come into force on 27th November 1992.

**Amendment of Order**

2. Article 3 of the Council Tax (Exempt Dwellings) Order 1992<sup>(2)</sup> is amended—
- (a) in Class O, after the words “armed forces accommodation”, by the addition of the words “other than accommodation for visiting forces within the meaning of Part I of the Visiting Forces Act 1952<sup>(3)</sup>”; and
  - (b) by the addition after Class O of the following—

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“Class P: (1)	a dwelling in respect of which at least one person, who would be liable to pay council tax but for this article, satisfies the condition set out in paragraph (2);
(2)	the condition referred to in paragraph (1) is that the person has a relevant association, within the meaning of Part I of the Visiting Forces Act 1952, with

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<sup>(1)</sup> 1992 c. 14.

<sup>(2)</sup> S.I.1992/558.

<sup>(3)</sup> 1952 c. 67: see section 12.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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a body, contingent or detachment of the forces of a country, to which any provision in that Part applies on that day.”

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23rd November 1992

*Michael Howard*  
Secretary of State for the Environment

25th November 1992

*David Hunt*  
Secretary of State for Wales

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order amends the Council Tax (Exempt Dwellings) Order 1992 which prescribes classes of dwelling for which no council tax is payable. The principal effect of the amendment is to exempt dwellings in respect of which members of visiting forces (or their dependants where they are neither British citizens nor ordinarily resident in the United Kingdom) would otherwise be council taxpayers. A consequential amendment is made to Class O (armed forces accommodation).