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STATUTORY INSTRUMENTS

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**1992 No. 558**

**COUNCIL TAX, ENGLAND AND WALES**

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

<i>Made</i>	- - - -	<i>9th March 1992</i>
<i>Laid before Parliament</i>		<i>10th March 1992</i>
<i>Coming into force</i>	- -	<i>31st March 1992</i>

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(1) and of all other powers enabling them in that behalf, hereby make the following Order—

1. This Order may be cited as the Council Tax (Exempt Dwellings) Order 1992 and shall come into force on 31st March 1992.

2.—(1) For the purposes of this Order—

“the Act” means the Local Government Finance Act 1992;

“qualifying person” means a person who would, but for the provisions of this Order, be liable for the council tax in respect of a dwelling on a particular day as the owner, whether or not jointly with any other person;

“relevant absentee” in relation to a dwelling means a person who is detained elsewhere in the circumstances mentioned in Class D(1)(a) of article 3 or who has his sole or main residence elsewhere in any of the circumstances mentioned in Class E(a), Class I(a) or Class J(a) of that article;

“the last occupation day”, subject to paragraph (2), means the day before the dwelling concerned ceased to be occupied;

an “unoccupied dwelling” means a dwelling in which no one lives and “occupied” shall be construed accordingly;

“student” means a person falling within the definition of student in paragraph 4 of Schedule 1 of the Act(2).

(2) For the purpose of determining the last occupation day, any period of less than 6 weeks within which the dwelling concerned was occupied shall be disregarded.

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(1) 1992 c. 14.

(2) Relevant definitions for the purposes of paragraph 4 of Schedule 1 are to be found in [S.I. 1992/548](#).

3. A dwelling is an exempt dwelling for the purposes of section 4 of the Act on a particular day if on that day it falls within one of the following classes–

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| Class A: | (1) a dwelling which is and has been both unoccupied, other than for any period of less than 6 weeks, and substantially unfurnished for a period of less than 6 months since– <ul style="list-style-type: none"><li>(a) (a) the effective date of any alteration of the valuation list arising from the carrying out of relevant works; or</li><li>(b) if there has been no such alteration of the list because relevant works were carried out before 1st April 1993, the date of completion of such works;</li></ul> (2) in paragraph (1) “relevant works” means the erection or structural alteration of or repair works to the dwelling;                 |
| Class B: | a dwelling owned by a body established for charitable purposes only, which is unoccupied and has been so for a period of less than 6 months since the last occupation day, and was last occupied in furtherance of the objects of the charity;   |
| Class C: | a dwelling which is unoccupied and has been so for a period of less than 6 months since the last occupation day and which is substantially unfurnished and has been so throughout that period;   |
| Class D: | (1) an unoccupied dwelling which either– <ul style="list-style-type: none"><li>(a) (a) would be the sole or main residence of a qualifying person detained elsewhere in the circumstances specified in paragraph 1 of Schedule 1 to the Act<sup>(3)</sup>but for his detention, or</li><li>(b) was previously the sole or main residence of such a person, if he has been a relevant absentee for the whole period since it last ceased to be such;</li></ul> (2) for the purposes of paragraph (1) above, a dwelling shall be regarded as unoccupied if its only occupant or occupants are persons detained elsewhere in the circumstances there mentioned; |

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(3) Additional provisions for the purposes of paragraph 1 of Schedule 1 are contained in [S.I. 1992/548](#).

- Class E: an unoccupied dwelling which was previously the sole or main residence of a qualifying person who—
- (a) (a) has his sole or main residence elsewhere in the circumstances specified in paragraph 6, 7, or 8 of Schedule 1 to the Act<sup>(4)</sup>; and
  - (b) has been a relevant absentee for the whole of the period since the dwelling last ceased to be his sole or main residence;
- Class F: an unoccupied dwelling in relation to which a person is a qualifying person in his capacity as personal representative, if either no grant of probate or of letters of administration has been made, or less than 6 months have elapsed since the day on which such a grant was made;
- Class G: an unoccupied dwelling the occupation of which is prohibited by law, or which is kept unoccupied by reason of action taken under powers conferred by or under any Act of Parliament, with a view to prohibiting its occupation or to acquiring it;
- Class H: an unoccupied dwelling which is held for the purpose of being available for occupation by a minister of any religious denomination as a residence from which to perform the duties of his office;
- Class I: an unoccupied dwelling which was previously the sole or main residence of a qualifying person who—
- (a) (a) has his sole or main residence in another place (not being a hospital, residential care home, nursing home, mental nursing home or hostel within the meaning of paragraphs 6, 7 or 8 of Schedule 1 to the Act) for the purpose of receiving personal care required by him by reason of old age, disablement, illness, past or present alcohol or drug dependence or past or present mental disorder; and
  - (b) has been a relevant absentee for the whole of the period since the dwelling last ceased to be his residence;

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(4) Definitions for the purposes of paragraph 7 of Schedule 1 are provided in [S.I. 1992/548](#).

- Class J: an unoccupied dwelling which was previously the sole or main residence of a qualifying person who—
- (a) (a) has his sole or main residence in another place for the purpose of providing, or better providing, personal care for a person who requires such care by reason of old age, disablement, illness, past or present alcohol or drug dependence or past or present mental disorder; and
  - (b) has been a relevant absentee for the whole of the period since the dwelling last ceased to be his residence;
- Class K: an unoccupied dwelling—
- (a) (a) which was last occupied only by one or more students whose sole or main residence it was; and
  - (b) in relation to which a qualifying person is a student who fulfils the description in paragraph (a) above and who has been a student for the whole of the period since the dwelling last ceased to be his residence;
- Class L: an unoccupied dwelling where a mortgagee is in possession under the mortgage;
- Class M: a dwelling comprising a hall of residence provided predominantly for the accommodation of students which is either—
- (a) (a) owned or managed by an institution within the meaning of paragraph 5 of Schedule 1 to the Act<sup>(5)</sup>; or
  - (b) the subject of an agreement allowing such an institution to nominate persons to occupy all the accommodation so provided;
- Class N: (1) A dwelling which is either—
- (a) (a) occupied by one or more residents all of whom are students;
  - (b) occupied only by one or more students as term time accommodation;

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(5) The bodies prescribed for the purposes of this definition are set out in [S.I. 1992/548](#).

(2) for the purposes of paragraph (1), a dwelling is to be regarded as occupied by a student as term time accommodation during any vacation in which he—

- (a) (a) holds a freehold or leasehold interest in or licence to occupy the whole or any part of the dwelling; and
- (b) has previously used or intends to use the dwelling as term time accommodation;

Class O:

a dwelling of which the Secretary of State for Defence is the owner, held for the purposes of armed forces accommodation.

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9th March 1992

*Michael Heseltine*  
Secretary of State for the Environment

9th March 1992

*David Hunt*  
Secretary of State for Wales

**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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## EXPLANATORY NOTE

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

This order concerns exemptions from liability for the council tax payable from 1st April 1993 under the Local Government Finance Act 1992. The order prescribes classes of dwellings for which no council tax is payable.

The classes relate to unoccupied dwellings—

- which have been recently erected or to which works have been carried out (Class A);
- which have been unoccupied for less than 6 months (Classes B and C);
- which are the homes of people living or detained elsewhere in specified circumstances (Classes D, E and I);
- where someone has died (Class F);
- where occupation is prohibited (Class G);
- which are being kept for occupation for ministers of religion (Class H);
- which are the homes of people resident elsewhere to take care of others (Class J);
- which are the homes of students resident elsewhere for the purposes of their studies (Class K);
- which are in the possession of a mortgagee (Class L).

An occupied dwelling is exempt if it is a hall of residence (Class M), wholly occupied by students (Class N), or if it is part of armed forces accommodation (Class O).