
STATUTORY INSTRUMENTS

1993 No. 150

COUNCIL TAX, ENGLAND AND WALES

The Council Tax (Exempt Dwellings) (Amendment) Order 1993

Made - - - - - *28th January 1993*
Laid before Parliament *3rd February 1993*
Coming into force - - - *24th February 1993*

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—

Citation and commencement

1. This Order may be cited as the Council Tax (Exempt Dwellings) (Amendment) Order 1993 and shall come into force on 24th February 1993.

General

2. The Council Tax (Exempt Dwellings) Order 1992⁽²⁾ is amended in accordance with this Order.

Interpretation

3. In article 2, after paragraph (2) there is added—

“(3) For the purposes of Classes A and C of article 3,

(i) a dwelling is vacant on any day if on the day it is unoccupied and substantially unfurnished; and

(ii) in considering whether a dwelling has been vacant for a period, any one period, not exceeding six weeks, during which it was not vacant shall be disregarded.”.

Exempt Dwellings

4. In article 3—

(a) for Class A there is substituted the following—

“Class A:

(1) 1992 c. 14.
(2) S.I.1992/558, amended by S.I. 1992/2941.

- (1) a vacant dwelling which
 - (a) requires or is undergoing major repair works to render it habitable;
 - (b) is undergoing structural alteration which has not been substantially completed; or
 - (c) has been vacant for a continuous period of less than six months commencing on the day on which such repair works were, or such structural alteration was, substantially completed;
- (2) In paragraph (1) “major repair works” includes structural repair works;”;
- (b) for Class C there is substituted the following–

“Class C: a vacant dwelling which has been such for a continuous period of less than six months ending immediately before the day in question;”;
- (c) for sub-paragraph (b) of paragraph (1) of Class D there is substituted the following–

“(b) was previously his sole or main residence, if he has been a relevant absentee for the whole period since it last ceased to be such;”;
- (d) for Class F there is substituted the following–

“Class F: an unoccupied dwelling in relation to which a person is a qualifying person in his capacity as personal representative and no person is a qualifying person in any other capacity, and–

 - (a) no grant of probate or of letters of administration has been made, or
 - (b) less than six months have elapsed since the day on which such a grant was made;”;
- (e) for Class K there is substituted the following–

“Class K: an unoccupied dwelling–

 - (a) which was last occupied as the sole or main residence of a qualifying person (“the last occupier”); and
 - (b) in relation to which every qualifying person is a student and either–
 - (i) has been a student throughout the period since the last occupier ceased to occupy the dwelling as his sole or main residence; or
 - (ii) has become a student within six weeks of the day mentioned in sub-paragraph (i);”;
- (f) for paragraph (b) of Class M there is substituted the following–

“(b) the subject of an agreement allowing such an institution to nominate the majority of the persons who are to occupy the accommodation so provided;”;
- (g) for Class N there is substituted the following–

“Class N.

 - (1) a dwelling which is either–
 - (a) occupied by one or more residents all of whom are relevant persons; or
 - (b) occupied only by one or more relevant persons as term time accommodation;for the purposes of paragraph (1)–
 - (a) “relevant person” means a student or a person to whom Class C (school and college leavers) of regulation 3(1) of the Council Tax (Additional Provision for Discount Disregards) Regulations 1992, applies;

- (b) a dwelling is to be regarded as occupied by a relevant person as term time accommodation during any vacation in which he—
 - (i) holds a freehold or leasehold interest in or licence to occupy the whole or any part of the dwelling; and
 - (ii) has previously used or intends to use the dwelling as term time accommodation;”(3)
- (h) after Class P(4) there is added the following—
 - “Class Q: an unoccupied dwelling in relation to which a person is a qualifying person in his capacity as a trustee in bankruptcy under the Bankruptcy Act 1914 or the Insolvency Act 1986.(5)

26th January 1993

Michael Howard
Secretary of State for the Environment

28th January 1993

David Hunt
Secretary of State for Wales

(3) S.I. 1992/552, amended by S.I. 1992/2942 and 1993/149.
(4) Class P is added by S.I. 1992/2941.
(5) 1914 c. 59 and 1986 c. 45.

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 amendments substitute new classes for existing classes A, C, F, K, and N, amend classes D and M and add a further class, Class Q.

Class A (which formerly exempted unoccupied dwellings on which work had been undertaken) is substantially amended. The main changes are that the six months' exemption now runs from the date of substantial completion of the works rather than from the effective date of a list alteration and that newly erected dwellings are no longer included in this class but may fall within Class C.

Class C is amended to cover dwellings which are vacant and have been so for less than six months; the start date for this period is no longer specified as the day before the dwelling ceased to be occupied.

Class D is amended to clarify that paragraph (1)(b) refers to the owner who is detained and not to any other person.

Class F (unoccupied dwellings in cases where someone has died) is limited to instances where the only person who would otherwise be liable would be liable in his capacity as the personal representative of a deceased person.

Class K is extended to apply not only to students but to people who have become students within six weeks of the last day of residence.

Class M now also extends to halls of residence for which the educational institution has the right to nominate the majority of occupants.

Class N is extended to apply to school or college leavers as well as students.

Class Q exempts unoccupied dwellings in relation to which a trustee in bankruptcy would otherwise be liable for the council tax.