
STATUTORY INSTRUMENTS

1994 No. 539

The Council Tax (Exempt Dwellings) (Amendment) Order 1994

Exempt dwellings

4. In article 3—

- (a) in Class B, the words “since the last occupation day,” shall be deleted;
- (b) in sub-paragraph (a) of Class D(1), for the words “a qualifying person” there shall be substituted the words “a person who is an owner or tenant of the dwelling and is”;
- (c) in Classes E, I and J, for the words “a qualifying person”, in each place where they occur, there shall be substituted “a person who is an owner or tenant of the dwelling and”;
- (d) for Class F there shall be substituted the following Class—

“Class F:

(1) an unoccupied dwelling—

- (a) which has been unoccupied since the date of death of a person (“the deceased”);
and
- (b) in relation to which one of the conditions set out in paragraph (2) below is satisfied;

(2) the conditions referred to in paragraph (1) above are, subject to paragraph (3) below, that—

- (a) the deceased had, at the date of his death, a freehold interest in the dwelling, or a leasehold interest in the dwelling which was granted for a term of six months or more, and
 - (i) no person a qualifying person in respect of the dwelling; or
 - (ii) a person is a qualifying person in respect of the dwelling acting in his capacity as executor or administrator, and no person is a qualifying person in any other capacity;

or

- (b) the deceased was a tenant of the dwelling at the date of his death, and an executor or administrator acting in his capacity as such is liable for rent or, as the case may be, a licence fee, for the day;

(3) sub-paragraph (a)(ii) and (b) of paragraph (2) above shall only apply, in a case where a grant of probate or letters of administration has been made, if less than six months have elapsed since the date of the grant.”

- (e) in paragraph (a) of Class M, after the word “Act”, there shall be inserted the words “or by a body established for charitable purposes only”;
- (f) after Class Q there shall be added the following Class—

“Class R: a dwelling consisting of a pitch or a mooring which is not occupied by a caravan or, as the case may be, a boat.”.