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STATUTORY INSTRUMENTS

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**1995 No. 620**

**COUNCIL TAX, ENGLAND AND WALES**

**The Council Tax (Liability for Owners  
and Additional Provisions for Discount  
Disregards) (Amendment) Regulations 1995**

<i>Made</i>	- - - -	<i>7th March 1995</i>
<i>Laid before Parliament</i>		<i>9th March 1995</i>
<i>Coming into force</i>	- -	<i>1st April 1995</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 sections 8(1) and (6) and 113(1) of and paragraph 11 of Schedule 1 to the Local Government Finance Act 1992(1), and of all other powers enabling them in that behalf, hereby make the following Regulations —

**Citation and commencement**

1. These Regulations may be cited as the Council Tax (Liability for Owners and Additional Provisions for Discount Disregards) (Amendment) Regulations 1995 and shall come into force on 1st April 1995.

**Liability for Owners — Houses in multiple occupation**

2. In regulation 2 of the Council Tax (Liability for Owners) Regulations 1992(2) in Class C, at the end of paragraph (a), for “and” substitute “or”.

**Liability for Owners — Ministers of religion**

3. In regulation 3 of the Council Tax (Liability for Owners) Regulations 1992, after “Church of England is” omit “both” and after “owner of the dwelling” insert “and is in receipt of a stipend”.

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(1) 1992 c. 14.

(2) S.I.1992/551 to which relevant amendments are made by S.I. 1993/151.

**Discount Disregards — Spouses of students**

4. In regulation 3 of the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992(3), at the end insert —

“Class E a person who is —

- (a) the spouse or dependant of a student within the meaning of paragraph 4 of Schedule 1 to the Act; and
- (b) not a British citizen and who is prevented, by the terms of his leave to enter or remain in the United Kingdom, from taking paid employment or from claiming benefits..”

Signed by authority of the Secretary of State for the Environment

7th March 1995

*David Curry*  
Minister of State,  
Department of the Environment

Signed by authority of the Secretary of State for Wales

7th March 1995

*Gwilym Jones*  
Parliamentary Under Secretary of State for  
Wales

## **EXPLANATORY NOTE**

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

The Council Tax (Liability for Owners) Regulations 1992 prescribe the classes of dwelling for which the person liable for council tax is the owner rather than the occupier. Regulation 2 of these Regulations amends Class C (houses in multiple occupation) in regulation 2 of those Regulations. Regulation 3 amends regulation 3 of those Regulations so that the Diocesan Board of Finance is liable where a dwelling is owned by a Minister of the Church of England only if the Minister is in receipt of a stipend.

The Council Tax (Additional Provisions for Discount Disregards) Regulations 1992 make additional provisions in relation to the classes of people to be disregarded for the purpose of assessing liability for council tax. Regulation 4 of these Regulations adds an additional class of students' spouses or dependants who are from overseas and who fulfil specified conditions.