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STATUTORY INSTRUMENTS

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**1997 No. 656**

**COUNCIL TAX, ENGLAND AND WALES**

**The Council Tax (Chargeable Dwellings, Exempt Dwellings  
and Discount Disregards) Amendment Order 1997**

<i>Made</i>	- - - -	<i>6th March 1997</i>
<i>Laid before Parliament</i>		<i>7th March 1997</i>
<i>Coming into force</i>	- -	<i>1st April 1997</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 3(5)(a) and (b), 4 and 113(1) and (2) of, and paragraph 2 of Schedule 1 to, 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.—(1) This Order may be cited as the Council Tax (Chargeable Dwellings, Exempt Dwellings and Discount Disregards) Amendment Order 1997.

(2) This Order shall come into force on 1st April 1997.

**Amendment to the Chargeable Dwellings Order**

2.—(1) The Council Tax (Chargeable Dwellings) Order 1992<sup>(2)</sup> shall be amended in accordance with the following paragraph.

(2) In article 2, for the definition of “self-contained unit” substitute—

““self-contained unit” means a building or a part of a building which has been constructed or adapted for use as separate living accommodation.”.

**Amendments to the Exempt Dwellings Order**

3.—(1) The Council Tax (Exempt Dwellings) Order 1992<sup>(3)</sup> shall be amended in accordance with the following paragraphs.

(2) In article 2(1), after the definition of “secure tenant” insert—

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(1) 1992 c. 14.

(2) S.I. 1992/549.

(3) S.I. 1992/558 to which relevant amendments are made by S.I. 1993/150, S.I. 1994/539 and S.I. 1995/619.

““single property” means property which would apart from the Council Tax (Chargeable Dwellings) Order 1992 be one dwelling within the meaning of section 3 of the Act;”.

(3) At the end of article 2 insert—

“(4) For the purposes of Class W a relative shall be regarded as dependent if he is—

- (a) aged 65 years or more, or
- (b) severely mentally impaired with the meaning given in paragraph 2 of Schedule 1 to the Act, or
- (c) substantially and permanently disabled (whether by illness, injury, congenital deformity or otherwise).

(5) For the purposes of Class W a person is to be regarded as the relative of another if—

- (a) he is the spouse of that person, or
- (b) he is that person’s parent, grandparent, child, grandchild, brother, sister, uncle, aunt, nephew or niece or is the parent or child of such a person,

and

- (i) a relationship by marriage shall be treated as a relationship by blood,
- (ii) a relationship between a man and a woman living together as husband and wife shall be treated as a relationship by marriage, and
- (iii) the stepchild of a person shall be treated as his child.”.

(4) In article 3, after Class U insert—

“Class V:

(1) a dwelling in respect of which at least one person, who would be liable to pay council tax but for this class, satisfies the conditions set out in paragraphs (2) and (3);

(2) the condition referred to in paragraph (1) is that the person—

- (a) is a person on whom privileges and immunities are conferred by the Diplomatic Privileges Act 1964(4), or
- (b) is a person on whom privileges and immunities are conferred under paragraph 5(1) of Part II of the Schedule to the Commonwealth Secretariat Act 1966(5),
- (c) is a person on whom privileges and immunities are conferred by section 1 of the Consular Relations Act 1968(6), or
- (d) is, in relation to any organisation specified in an Order in Council made under section 1(2) of the International Organisations Act 1968(7), within a class of persons mentioned in section 1(3) of that Act to which the relevant Order extended relief from rates as specified in paragraph 9 of Schedule 1 to that Act, or
- (e) is a person on whom privileges and immunities are conferred by article 3 or 4 of the Commonwealth Countries and Republic of Ireland (Immunities and Privileges) Order 1985(8), or
- (f) is the head of any office established as described in section 1(1) of the Hong Kong Economic Trade Act 1996(9),

and is not—

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(4) 1964 c. 81.  
(5) 1966 c. 10.  
(6) 1968 c. 18.  
(7) 1968 c. 48.  
(8) S.I. 1985/1983.  
(9) 1996 c. 63.

- (i) a British citizen, a British Dependent Territories citizen, a British National (Overseas) or a British Overseas citizen; or
- (ii) a person who under the British Nationality Act 1981<sup>(10)</sup> is a British subject; or
- (iii) a British protected person (within the meaning of that Act); or
- (iv) a permanent resident of the United Kingdom;

(3) the condition referred to in paragraph (1) is that there is no other dwelling in the United Kingdom which is the main residence of that person, or is the main residence within the United Kingdom of that person;

Class W: a dwelling which forms part of a single property including at least one other dwelling and which is the sole or main residence of a dependent relative of a person who is resident in that other dwelling, or as the case may be, one of those other dwellings;”.

#### **Amendments to the Discounts Disregards Order**

4. For sub-paragraph (f) of article 3(2) of the Council Tax (Discount Disregards) Order 1992<sup>(11)</sup> substitute—

- “(f) a disability working allowance under section 129 of that Act, where the qualifying benefit is—
- (i) one falling within subsection (2)(a)(i) or (ii) of that section, or
  - (ii) income support, and the applicable amount formerly payable included a disability premium within the description in sub-paragraph (j) below<sup>(12)</sup>,
- or is a corresponding Northern Ireland benefit;”.

Signed by authority of the Secretary of State for the Environment

Department of the Environment  
5th March 1997

*David Curry*  
Minister of State,

Signed by authority of the Secretary of State for Wales

6th March 1997

*Gwilym Jones*  
Parliamentary Under Secretary of State for  
Wales

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<sup>(10)</sup> 1981 c. 61.

<sup>(11)</sup> S.I. 1992/548, to which relevant amendments are made by S.I. 1994/543, S.I. 1995/619 and S.I. 1996/3143.

<sup>(12)</sup> Sub-paragraph (j) is added by S.I. 1994/543.

**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)*

Section 3 of the Local Government Finance Act 1992 (“the 1992 Act”) defines a dwelling for the purposes of the council tax provisions for England and Wales. Article 3 of the Council Tax (Chargeable Dwellings) Order 1992 requires a single property containing more than one self-contained unit to be treated as comprising the same number of dwellings as there are self-contained units. Article 2 of this Order omits reference to caravans and boats from the definition of “self-contained unit”, thus ensuring that a caravan or boat included in a single property is not treated as a dwelling.

Section 4 of the 1992 Act provides that the Secretary of State may prescribe by order classes of dwellings for which no council tax is payable. Article 3 amends the Council Tax (Exempt Dwellings) Order 1992 to add a new Class exempting certain dwellings of diplomats, or people who benefit from diplomatic immunity, and certain of their household members, if they satisfy the conditions specified. It also adds a new Class exempting a dwelling which is the sole or main residence of a dependent relative of a person resident in a dwelling within the same single property as that residence.

Section 11 of and Schedule 1 to the 1992 Act provides for descriptions of people resident in a dwelling to be disregarded in determining whether the amount of council tax payable in respect of the dwelling is subject to a discount. Paragraph 2 of Schedule 1 to the 1992 Act enables the Secretary of State to prescribe by order conditions to be fulfilled by a person who is severely mentally impaired if he is to be disregarded for the purpose of discount. Article 4 amends the Council Tax (Discount Disregards) Order 1992 to provide that a person who is severely mentally impaired is to be disregarded if he is entitled to a disability working allowance in the circumstances specified.