
STATUTORY INSTRUMENTS

2000 No. 424

COUNCIL TAX, ENGLAND

**The Council Tax (Exempt Dwellings) (Amendment)
(England) Order 2000**

Made - - - - - 22nd February 2000

Laid before Parliament 29th February 2000

Coming into force - - - 1st April 2000

The Secretary of State for the Environment, Transport and the Regions, in exercise of the powers conferred on him by section 4 of the Local Government Finance Act 1992(a) and of all other powers enabling him in that behalf, hereby makes the following Order:

Citation, extent and commencement

1. This Order, which extends to England only, may be cited as the Council Tax (Exempt Dwellings) (Amendment) (England) Order 2000 and shall come into force on 1st April 2000.

Dwellings undergoing repair or alteration

2. In article 3 of the Council Tax (Exempt Dwellings) Order 1992(b), for Class A there is substituted—

“Class A:

- (1) a dwelling which satisfies the requirement set out in paragraph (2) unless it has been such a dwelling for a continuous period of twelve months or more ending immediately before the day in question;
- (2) the requirement referred to in paragraph (1) is that the dwelling is vacant and—
 - (a) requires or is undergoing major repair work to render it habitable, or
 - (b) is undergoing structural alteration, or
 - (c) has undergone major repair work to render it habitable, if less than six months have elapsed since the date on which the work was substantially completed and the dwelling has continuously remained vacant since that date, or
 - (d) has undergone structural alteration, if less than six months have elapsed since the date on which the alteration was substantially completed and the dwelling has continuously remained vacant since that date;

(a) 1992 c. 14. These powers are devolved, in relation to Wales, to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672); see the reference to the Local Government Finance Act 1992 in Schedule 1.

(b) S.I. 1992/558. Relevant amendments are by S.I. 1993/150 and S.I. 1999/1522.

[DETR 1787]

(3) for the purposes of paragraph (2) above “major repair work” includes structural repair work;”.

Revocation

3. The Council Tax (Exempt Dwellings) (Amendment) (No. 2) Order 1999^(a) is revoked.

Signed by authority of the Secretary of State
for the Environment, Transport and the Regions

22nd February 2000

Beverley Hughes
Parliamentary Under Secretary of State,
Department of the Environment, Transport and the Regions

^(a) S.I. 1999/1522.

EXPLANATORY NOTE

(This note is not part of the Order)

Section 4 of the Local Government Finance Act 1992 provides that the Secretary of State may prescribe by order classes of dwellings for which no council tax is payable. The Council Tax (Exempt Dwellings) Order 1992 prescribes such classes of dwellings.

With effect from 1st April 2000, by virtue of this Order (which extends to England only and replaces S.I. 1999/1522 in England), Class A in article 3 of that Order limits to a maximum of twelve months the exemption for a vacant dwelling subject to structural alteration or requiring or subject to major repair work.

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