

EXPLANATORY MEMORANDUM TO
THE COUNCIL TAX (CIVIL PARTNERS)(ENGLAND) REGULATIONS 2005

2005 No. 2866

THE COUNCIL TAX (EXEMPT DWELLINGS) (AMENDMENT) ORDER
2005

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1. This explanatory memorandum has been prepared by the Office of the Deputy Prime Minister and is laid before Parliament by Command of Her Majesty.

2. **Description**

- 2.1 The Council Tax (Civil Partners) (England) Regulations 2005 (“the Regulations”) amend three sets of council tax regulations and the Council Tax (Exempt Dwellings) (Amendment) (England) Order 2005 (“the Order”) amends the Council Tax (Exempt Dwellings) Order 1992. Both instruments have been made in the light of the Civil Partnership Act 2004 to ensure that civil partners and in some cases, those living together as if they were civil partners will be treated for council tax purposes in the same way as married couples or those living together as if they were married.
- 2.2 The Regulations also make a small amendment to Regulation 58(5)(a) of the Council Tax (Administration and Enforcement) Regulations 1992 to include a reference to costs incurred in obtaining a substituted liability order for a lesser sum when a liability order for a greater amount has been quashed under regulation 36A.
- 2.3 The Order also updates Class E by substituting for a reference to patients in homes in Scotland, a reference to accommodation provided in Scotland by a care home service under the Regulation of Care (Scotland) Act 2001. A similar change has previously been made to Class I.

3. **Matters of special interest to the Joint Committee on Statutory Instruments**

- 3.1 Section 18(1)(b) of the Local Government Finance Act 1992 under which Regulation 2(3) of the Regulations is made, was amended by paragraph 140(3) of Schedule 27 to the Civil Partnership Act 2004 and that amendment was brought into force on 15 April 2005 by the Civil Partnership Act 2004 (Commencement No 1) Order 2005 S.I. 2005/1112.

4. Legislative Background

4.1 The regulations are being made under sections 11A, 18(1)(b) and 116(1) of, and paragraph 11 of Schedule 1 and paragraphs 1 and 5 of Schedule 4 to the Local Government Finance Act 1992 (“the Act”). The Order is being made under section 4 of the Act. The instruments are being made in order to give effect to the policy behind the Civil Partnership Act 2004.

5. Extent

5.1 These instruments apply to billing authorities in England.

6. European Convention on Human Rights

No statement is required.

7. Policy background

7.1

8. Impact

8.1 A Regulatory Impact Assessment has not been prepared for these instrument as they have no impact on business, charities or voluntary bodies, nor do they have significant impact on any public bodies.

9. Contact

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October 2005