
STATUTORY INSTRUMENTS

2004 No. 926

**The Council Tax (Prescribed Classes of Dwellings)
(Amendment) (England) Regulations 2004**

Amendment of Regulations

2.—(1) The Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003⁽¹⁾ (“the Regulations”) are amended in accordance with paragraphs (2) to (4) below.

(2) In regulation 2 (interpretation) for the definition of “qualifying person” substitute—

““qualifying person” means a person who is liable for the council tax in respect of a dwelling on a particular day, whether or not jointly with any other person, or who would be liable for the council tax in respect of a dwelling on a particular day if that dwelling did not fall within—

(a) Class O of the Council Tax (Exempt Dwellings) Order 1992⁽²⁾; or

(b) Class E of the Council Tax (Liability for Owners) Regulations 1992⁽³⁾.”.

(3) For paragraph (3) of regulation 6 (exceptions), substitute—

“(3) For the purposes of sub-paragraph (a) of paragraph (2), a dwelling is job-related if it falls within the description set out in paragraph 1, 2 or 2A of the Schedule to these Regulations and for the purposes of sub-paragraph (b) of paragraph (2), a dwelling is job-related if it falls within the description set out in paragraph 1 or 2 of that Schedule.”.

(4) After paragraph 2 of the Schedule insert—

“**2A.** A dwelling is job-related for a person if he or his spouse is a minister of any religious denomination and the dwelling is inhabited by him as a residence from which he performs the duties of his office.”

⁽¹⁾ S.I.2003/3011.

⁽²⁾ S.I. 1992/558 as amended by the Council Tax (Exempt Dwellings) (Amendment) Order 1992 (S.I. 1992/2941).

⁽³⁾ S.I. 1992/551 to which there are amendments not relevant to these Regulations.