
STATUTORY INSTRUMENTS

1994 No. 539

COUNCIL TAX, ENGLAND AND WALES

The Council Tax (Exempt Dwellings) (Amendment) Order 1994

<i>Made</i>	- - - -	<i>2nd March 1994</i>
<i>Laid before Parliament</i>		<i>10th March 1994</i>
<i>Coming into force</i>	- -	<i>1st April 1994</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 section 4 of the Local Government Finance Act 1992⁽¹⁾, and of all other powers enabling them in that behalf, hereby make the following Order:

Citation and commencement

1. This Order may be cited as the Council Tax (Exempt Dwellings) (Amendment) Order 1994 and shall come into force on 1st April 1994.

General

2. The Council Tax (Exempt Dwellings) Order 1992⁽²⁾ shall be amended in accordance with this Order.

Interpretation

3. In article 2—

(a) in paragraph (1)—

(i) after the definition of “the Act”, there shall be inserted the following definition—

““caravan” shall be construed in accordance with Part I of the Caravan Sites and Control of Development Act 1960;”⁽³⁾;

(ii) after the definition of “relevant absentee” there shall be inserted the following definitions—

““secure tenant” means a tenant under a secure tenancy within the meaning of Part IV of the Housing Act 1985;

(1) 1992 c. 14

(2) S.I.1992/558; amended by S.I.1992/2941 and 1993/150.

(3) 1960 c. 62.

“statutory tenant” means a statutory tenant within the meaning of the Rent Act 1977 or the Rent (Agriculture) Act 1976;

“tenant” means a person who—

- (i) has a leasehold interest in a dwelling which was granted for a term of less than six months;
- (ii) is a secure or statutory tenant of a dwelling; or
- (iii) has a contractual licence to occupy a dwelling;”(4);

(iii) the definition of “the last occupation day” shall be deleted;

(iv) in the definition of an “unoccupied dwelling” there shall be inserted after the words “an “unoccupied dwelling” means” the words “, subject to paragraph (3) below,”;

(b) for paragraphs (2) and (3) there shall be substituted the following paragraphs—

“(2) For the purposes of Classes A and C of article 3—

(a) a dwelling is vacant on any day if on the day—

- (i) in the case of a dwelling consisting of a pitch occupied by a caravan or a mooring occupied by a boat, the caravan or boat is unoccupied; and
- (ii) in any other case, the dwelling is unoccupied and substantially unfurnished; and

(b) in considering whether a dwelling has been vacant for any period, any one period, not exceeding six weeks, during which it was not vacant shall be disregarded.

(3) For the purposes of Classes B and F of article 3, in considering whether a dwelling has been unoccupied for any period, any one period, not exceeding six weeks, during which it was occupied shall be disregarded.”.

Exempt dwellings

4. In article 3—

- (a) in Class B, the words “since the last occupation day,” shall be deleted;
- (b) in sub-paragraph (a) of Class D(1), for the words “a qualifying person” there shall be substituted the words “a person who is an owner or tenant of the dwelling and is”;
- (c) in Classes E, I and J, for the words “a qualifying person”, in each place where they occur, there shall be substituted “a person who is an owner or tenant of the dwelling and”;
- (d) for Class F there shall be substituted the following Class—

“Class F:

(1) an unoccupied dwelling—

- (a) which has been unoccupied since the date of death of a person (“the deceased”); and
- (b) in relation to which one of the conditions set out in paragraph (2) below is satisfied;

(2) the conditions referred to in paragraph (1) above are, subject to paragraph (3) below, that—

- (a) the deceased had, at the date of his death, a freehold interest in the dwelling, or a leasehold interest in the dwelling which was granted for a term of six months or more, and
 - (i) no person a qualifying person in respect of the dwelling; or
 - (ii) a person is a qualifying person in respect of the dwelling acting in his capacity as executor or administrator, and no person is a qualifying person in any other capacity;
 - or
 - (b) the deceased was a tenant of the dwelling at the date of his death, and an executor or administrator acting in his capacity as such is liable for rent or, as the case may be, a licence fee, for the day;
- (3) sub-paragraph (a)(ii) and (b) of paragraph (2) above shall only apply, in a case where a grant of probate or letters of administration has been made, if less than six months have elapsed since the date of the grant;”
- (e) in paragraph (a) of Class M, after the word “Act”, there shall be inserted the words “or by a body established for charitable purposes only”;
 - (f) after Class Q there shall be added the following Class—
“Class R: a dwelling consisting of a pitch or a mooring which is not occupied by a caravan or, as the case may be, a boat.”.

Signed by authority of the Secretary of State for the Environment

Department of the Environment
23rd February 1994

David Curry
Minister of State,

2nd March 1994

John Redwood
Secretary of State for Wales

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Council Tax (Exempt Dwellings Order) 1992 which prescribes classes of dwellings for which no council tax is payable. The principal amendments are described below.

Classes D, E, I and J are extended to apply where the former occupier is the freeholder, leaseholder or licensee of the dwelling, whether or not he is also the person who would be liable to pay council tax in respect of it.

Class F (unoccupied dwellings in cases where someone has died) is extended to apply where the deceased was the freeholder, leaseholder or licensee of the dwelling, but restricted to cases where the dwelling has been unoccupied since the date of death.

Class M is extended to apply to halls of residence owned or managed by charitable bodies.

Class R is added, exempting a dwelling which consists of a pitch or mooring and which is not occupied by a caravan or boat.