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STATUTORY INSTRUMENTS

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**2004 No. 926**

**COUNCIL TAX, ENGLAND**

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

<i>Made</i>	- - - -	<i>25th March 2004</i>
<i>Laid before Parliament</i>		<i>1st April 2004</i>
<i>Coming into force</i>	- -	<i>22nd April 2004</i>

The First Secretary of State, in exercise of the powers conferred upon him by section 11A of the Local Government Finance Act 1992<sup>(1)</sup> hereby makes the following Regulations:

**Citation, commencement and application**

1.—(1) These Regulations may be cited as the Council Tax (Prescribed Classes of Dwellings) (Amendment) (England) Regulations 2004 and shall come into force on 22nd April 2004.

(2) These Regulations apply to dwellings in England only.

**Amendment of Regulations**

2.—(1) The Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003<sup>(2)</sup> (“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<sup>(3)</sup>; or

(b) Class E of the Council Tax (Liability for Owners) Regulations 1992<sup>(4)</sup>.”.

(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

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(1) 1992 c. 14. Section 11A was inserted by section 75(1) of the Local Government Act 2003. Section 75(2) of that Act inserted similar provision in relation to Wales in substitution of section 12 of the Local Government Finance Act 1992.

(2) S.I.2003/3011.

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

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

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*Status: This is the original version (as it was originally made).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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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.”

Signed by authority of the First Secretary of State

25th March 2004

*Phil Hope*  
Parliamentary Under Secretary of State,  
Office of the Deputy Prime Minister

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend certain provisions of the Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003 to provide that ministers of any religious denomination who are required to live in premises in England to perform the duties of their office come within the definition of those with job-related dwellings. This means that where those persons also have a second home in England that is chargeable to council tax, the billing authority for the area within which the second home is situated is prevented from reducing the discount on that dwelling from 50%.

A full regulatory impact assessment has not been produced for this instrument, as it has no impact on the costs of businesses, charities or voluntary bodies.