

**2005 No. 416**

**COUNCIL TAX, ENGLAND**

**The Council Tax (Prescribed Classes of Dwellings)  
(Amendment) (England) Regulations 2005**

*Made* - - - - - *28th February 2005*

*Laid before Parliament* *8th March 2005*

*Coming into force* - - - *1st April 2005*

The First Secretary of State, in exercise of the powers conferred on him by section 11A of the Local Government Finance Act 1992(a) 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 2005 and shall come into force on 1st April 2005.

(2) These Regulations apply to billing authorities in England only.

**Amendment of Regulations**

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

(2) In regulation 1 (citation, commencement and application), in paragraph (2), for “dwellings” substitute “billing authorities”.

(3) In regulation 2 (interpretation) in the definition of “qualifying person” omit “or” at the end of paragraph (a) and add at the end of that definition—

“(c) paragraph 17 of the Council Tax (Exempt Dwellings) (Scotland) Order 1997(c); or

(d) paragraph 5 of the Schedule to the Council Tax (Liability of Owners) (Scotland) Regulations 1992(d).”.

(4) In regulation 6 (exceptions), in paragraph (2), in sub-paragraphs (a) and (b), after “another dwelling” insert “in England, Wales or Scotland”.

Signed by authority of the First Secretary of State

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

28th February 2005

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(a) 1992 c.14. Section 11A was inserted by section 75(1) of the Local Government Act 2003 (c.26). Section 75(2) of that Act inserted similar provision in relation to Wales in substitution for section 12 of the Local Government Finance Act 1992.

(b) S.I. 2003/3011 amended by S.I. 2004/926.

(c) S.I. 1997/728 (S.68) to which there are amendments not relevant to these Regulations.

(d) S.I. 1992/1331 (S.128) to which there are amendments not relevant to these Regulations.

## EXPLANATORY NOTE

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

These Regulations amend regulations 1, 2 and 6 of the Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003, (“the Regulations”), to provide, except as mentioned in the next paragraph, that where a council tax payer has a job-related dwelling and another home, a council tax discount of 50% is retained on the second home in England when his or her main home is in England, Wales or Scotland, (regardless of whether it is the main dwelling or the second home which is job-related.) Previously, the Regulations only prevented the billing authority for the area within which the second home was situated from reducing the discount on that dwelling from 50% if the main home was also in England.

The effect of the amendments is also to preserve the second home council tax discount of 50% where a member of service personnel or a minister of religion has a second home in England but lives in a job-related dwelling in England, Wales or Scotland.

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. Neither does it have any significant impact on the public sector.

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