

**2000 No. 537**

**COUNCIL TAX, ENGLAND**

**The Council Tax (Liability for Owners) (Amendment)  
(England) Regulations 2000**

<i>Made</i> - - - -	<i>2nd March 2000</i>
<i>Laid before Parliament</i>	<i>9th March 2000</i>
<i>Coming into force</i>	<i>3rd April 2000</i>

The Secretary of State for the Environment, Transport and the Regions in exercise of the powers conferred upon him by sections 8(1) and 113(1) of the Local Government Finance Act 1992(a), and of all other powers enabling him in that behalf, hereby makes the following Regulations—

**Citation, commencement and extent**

**1.**—(1) These Regulations may be cited as the Council Tax (Liability for Owners) (Amendment) (England) Regulations 2000 and shall come into force on 3rd April 2000.

(2) These Regulations extend to England only(b).

**Liability for owners— asylum seekers**

**2.** After the description of Class E in regulation 2 of the Council Tax (Liability for Owners) Regulations 1992(c) insert the following provision:

“*Class F* a dwelling provided to an asylum seeker under, or under arrangements made under, section 95 of the Immigration and Asylum Act 1999(d).”

Signed by authority of the Secretary of State for  
the Environment, Transport and the Regions

*Beverley Hughes*  
Parliamentary Under Secretary of State,  
Department of the Environment, Transport  
and the Regions

2nd March 2000

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(a) 1992 c. 14.

(b) The Secretary of State can exercise the power under section 8(1) only in relation to England; see article 2 of and Schedule 1 to the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672).

(c) S.I. 1992/551.

(d) 1999 c. 33.

## **EXPLANATORY NOTE**

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

These Regulations prescribe a new class of dwellings for which the owner, as opposed to the resident, is responsible for paying council tax, in the Council Tax (Liability for Owners) Regulations 1992.

From 3rd April 2000 asylum seekers who appear to be destitute will receive accommodation and other essential living needs under section 95 of the Immigration and Asylum Act 1999, and will not be eligible for benefits including council tax benefit. These Regulations provide that the council tax liability for any accommodation provided under section 95, will fall on the owner of the accommodation as opposed to the resident asylum seeker.

**£1.00**

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