

**2006 No. 2318**

**COUNCIL TAX, ENGLAND**

**The Council Tax (Exempt Dwellings) (Amendment) (England)  
Order 2006**

<i>Made</i>	- - - -	<i>25th August 2006</i>
<i>Laid before Parliament</i>		<i>6th September 2006</i>
<i>Coming into force</i>	- -	<i>1st April 2007</i>

The Secretary of State, in exercise of the powers conferred by section 4 of the Local Government Finance Act 1992(a), makes the following Order:

**Citation, commencement and application**

1.—(1) This Order may be cited as the Council Tax (Exempt Dwellings) (Amendment) (England) Order 2006 and shall come into force on 1st April 2007.

(2) This Order applies to billing authorities in England only.

**Amendment of Order**

2.—(1) The Council Tax (Exempt Dwellings) Order 1992(b) is amended in accordance with paragraph (2).

(2) In article 3 for Class G substitute—

“Class G: an unoccupied dwelling—

- (a) the occupation of which is restricted by a condition which—
  - (i) prevents occupancy, and
  - (ii) is imposed by any planning permission granted or deemed to be granted under Part 3 of the Town and Country Planning Act 1990(c); or
- (b) the occupation of which is otherwise prohibited by law; or
- (c) which is kept unoccupied by reason of other action taken under powers conferred by or under any Act of Parliament, with a view to prohibiting its occupation or to acquiring it;”

Signed by authority of the Secretary of State

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(a) 1992 c.14. The power to make an Order under section 4 of the Local Government Finance Act 1992 in relation to Wales transferred from the Secretary of State to the National Assembly of Wales under article 2(a) of and Schedule 1 to the National Assembly of Wales (Transfer of Functions) Order 1999 (S.I. 1999/672); see the entry in Schedule 1 in relation to the Local Government Finance Act 1992.

(b) S.I. 1992/558 to which there are amendments not relevant to this Order.

(c) 1990 c.8.

25th August 2006

*Phil Woolas*  
Minister of State  
Department for Communities and Local Government

## **EXPLANATORY NOTE**

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

This Order amends the Council Tax (Exempt Dwellings) Order 1992 (“the 1992 Order”) as it applies to billing authorities in England. The 1992 Order exempts certain classes of dwellings so that they are not liable for council tax.

Article 2 of this Order amends the 1992 Order by substituting a new Class G in Article 3 of the 1992 Order. This new Class G clarifies that where a planning condition prevents occupancy of a dwelling, and the dwelling is unoccupied, the dwelling will be exempt from council tax. In all other respects the new Class G operates in the same way as the old.

The amendments made by this Order have effect in relation to financial years beginning on or after 1st April 2007.

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 significant financial impact on any public bodies.

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