STATUTORY INSTRUMENTS

2005 No. 2866

COUNCIL TAX, ENGLAND

The Council Tax (Civil Partners) (England) Regulations 2005

Made - - - -	*11th October 2005*
Laid before Parliament	*20th October 2005*
Coming into force - -	*10th December 2005*

The First Secretary of State, in exercise of the powers conferred on him by sections 11A(**a**) 18(1)(b)(**b**) and 116(1) of, and paragraph 11 of Schedule 1 and paragraphs 1 and 5 of Schedule 4 to, the Local Government Finance Act 1992(**c**), makes the following Regulations:

Citation, commencement and application

1.—(1) These Regulations may be cited as the Council Tax (Civil Partners) (England) Regulations 2005 and shall come into force on 10th December 2005.

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

(3) The amendments made by—

(a) paragraph (2), and sub-paragraph (a) of paragraph (3), of regulation 2;

(b) regulation 3; and

(c) regulation 4;

apply in relation to financial years beginning on or after 1st April 2006.

Amendment of the Council Tax (Administration and Enforcement) Regulations 1992

2.—(1) The Council Tax (Administration and Enforcement) Regulations 1992(**d**) are amended in accordance with paragraphs (2) and (3).

(2) In regulation 32 (interpretation and application of Part VI), in paragraph (1), in the definition of "net earnings" at sub-paragraph (c)(ii), after "widows" insert "widowers, surviving civil partners(**e**)".

(3) In regulation 58 (outstanding liabilities on death)—

(a) in sub-paragraph (b) of paragraph (1), after "spouse" insert "or civil partner;" and

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(**a**) 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 of section 12 of the Local Government Finance Act 1992.

(**b**) Section 18(1)(b) of the Local Government Finance Act 1992 (c.14) was amended by paragraph 140 of Schedule 27 to the Civil Partnership Act 2004 (c.33).

(**c**) 1992 (c.14). These powers are devolved, in relation to Wales, to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672); see the reference to the Local Government Finance Act 1992 in Schedule 1.

(**d**) S.I. 1992/613, relevant amending instruments are S.I. 1992/3008, 1993/773, 1996/1880, 1999/534, 2003/768, 2004/927.

(**e**) The Civil Partnership Act 2004 amends Schedule 1 to the Interpretation Act 1978 to insert a definition of civil partnership *see* paragraph 59 of Schedule 27 to the Civil Partnership Act 2004. A "civil partnership" means a civil partnership which exists under or by virtue of the Civil Partnership Act 2004 (and any reference to a civil partner is to be read accordingly).

[ODPM 3043]

(b) in sub-paragraph (a) of paragraph (5), after "regulation 34(7)(b) or (8)" insert ", 36A(5)(b)(**a**),".

Amendment of the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992

3.—(1) The Council Tax (Additional Provisions for Discount Disregards) Regulations 1992(**b**) are amended in accordance with paragraphs (2) and (3).

(2) In regulation 3 (persons of other descriptions), in paragraph (a) of Class E, after "spouse" insert "or civil partner".

(3) After paragraph (a) of sub-paragraph (1) of paragraph 4 of the Schedule insert—

"(aa) he is the civil partner of the other or they live together as if they were civil partners;"

Amendment of the Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003

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

(2) In paragraph 1 of the Schedule for the words "by reason of the spouse's" substitute "or civil partner by reason of that person's".

(3) In sub-paragraphs (1), (2) and (3) of paragraph 2 of the Schedule and in paragraph 2A of the Schedule, after "spouse" insert "or civil partner".

(4) In paragraph 3 of the Schedule add at the end—

"; and

references to the civil partner of a person shall be taken to include references to a person of the same sex who is living with the other as if he were that person's civil partner.".

Phil Woolas
Minister of State
Office of the Deputy Prime Minister

11th October 2005

(**a**) Regulation 36A was inserted by the Council Tax (Administration and Enforcement) (Amendment) (England) Regulations 2004 S.I. 2004/927.
(**b**) S.I. 1992/552 amended by S.I. 1995/620; there are other amending instruments but none is relevant.
(**c**) S.I. 2003/3011; relevant amendments were made by the Council Tax (Prescribed Classes of Dwellings) (Amendment) (England) Regulations 2004 S.I. 2004/926 and by the Council Tax (Prescribed Classes of Dwellings) (Amendment) (England) Regulations 2005 S.I. 2005/416.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Except for regulation 2(3)(b), these Regulations amend council tax regulations in relation to financial years commencing on or after 1 April 2006, in the light of the Civil Partnership Act 2004. The Civil Partnership Act 2004 provides that two people of the same sex may form a civil partnership and will then be given many of the same rights and responsibilities as those that accompany marriage. These Regulations apply in relation to billing authorities in England.

Regulation 2(3)(b) of these Regulations amends regulation 58(5)(a) of the Council Tax (Administration and Enforcement) Regulations 1992 to include a reference to costs incurred in obtaining a substituted liability order for a lesser sum when a liability order for a greater amount has been quashed under regulation 36A. This amendment comes into effect immediately upon the coming into force of these Regulations.

Paragraph (1) of regulation 2 of these Regulations inserts the words "widowers or surviving civil partners" into regulation 32(1)(c)(ii) of the Council Tax (Administration and Enforcement) Regulations 1992. This means that the definition of "net earnings" is amended to exclude payments such as annuities to certain persons including a surviving civil partner. Sub-paragraph (a) of paragraph (2) of regulation 2 amends regulation 58 to provide that a billing authority may recover outstanding council tax liabilities on the death of the council tax payer (when jointly and severally liable for council tax, as a civil partner) from his executor or administrator. In this context, the reference to "civil partner" includes a person who is living with another person of the same sex as if they were civil partners by virtue of the reference in regulation 58 to section 9 of the Local Government Finance Act 1992. Section 9 was amended by paragraph 140 of Schedule 27 to the Civil Partnership Act 2004, to include a reference to persons living together as if they were civil partners. The amendments to regulation 58 reflect provision that already exists in relation to married couples and people living together as husband and wife.

Regulation 3 of these Regulations amends the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992 in two ways. Firstly, by inserting a reference to civil partners in Class E so that a person who is a civil partner of a student and who is also not a British citizen and who is prevented from taking paid employment or from claiming benefits is treated in the same way as a spouse of a student in the same situation, and is disregarded for the purposes of a discount. Secondly, by inserting a new paragraph (aa) after paragraph (a) of sub-paragraph (1) of paragraph 4 of the Schedule. This provides that a person shall be a "disqualified relative" if he is the civil partner of the person to whom he is providing care or if he and that person are living together as if they were civil partners. This reflects provision that already exists for spouses.

Regulation 4 amends the Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003 by inserting references to "civil partner" in the Schedule to the Regulations so that equivalent provision is made for civil partners as already exists for spouses. This means that the definition of a job-related dwelling is expanded to include a dwelling which is provided for a person's civil partner by reason of the latter's employment. "Civil partner" will include in this context persons of the same sex living together as if they were civil partners.

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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