STATUTORY INSTRUMENTS

1999 No. 1522

COUNCIL TAX, ENGLAND AND WALES

The Council Tax (Exempt Dwellings) (Amendment) (No. 2) Order 1999

Made - - - -	*27th May 1999*
Laid before Parliament	*8th June 1999*
Coming into force	*1st April 2000*

The Secretary of State for the Environment, Transport and the Regions as respects England, and the Secretary of State for Wales as respects Wales, in exercise of the powers conferred on them by section 4 of the Local Government Finance Act 1992**(a)** and of all other powers enabling them in that behalf, hereby make the following Order:

Citation and commencement

1. This Order may be cited as the Council Tax (Exempt Dwellings) (Amendment) (No. 2) Order 1999 and shall come into force on 1st April 2000.

Dwellings undergoing repair or alteration

2. In article 3 of the Council Tax (Exempt Dwellings) Order 1992**(b)**, for Class A there is substituted–

"Class A: (1) A vacant dwelling which–

(a) requires, or is undergoing, or has undergone, major repair work to render it habitable, or

(b) is undergoing or has undergone structural alteration,

and which complies with the condition set out in paragraph (2).

(2) The condition mentioned in paragraph (1) is that the dwelling has been vacant for a continuous period, being the shorter of–

(a) a period of 12 months, and

(b) a period beginning on the day on which the dwelling became vacant, and ending with the expiry of six months beginning on the day on which such major repair work or structural alteration was substantially completed.

(a) 1992 c. 14.
(b) S.I. 1992/558. Relevant amendments are made by S.I. 1993/150.

(3) For the purposes of paragraphs (1) and (2) above, "major repair work" includes structural repair work."

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

Hilary Armstrong
Minister of State,
26th May 1999 Department of the Environment, Transport and the Regions

Signed by authority of the Secretary of State
for Wales

Peter Hain
Parliamentary Under Secretary of State,
27th May 1999 Welsh Office

EXPLANATORY NOTE

(This note is not part of the Regulations)

Section 4 of the Local Government Finance Act 1992 provides that the Secretary of State may prescribe by order classes of dwellings for which no council tax is payable. The Council Tax (Exempt Dwellings) Order 1992 prescribes such classes of dwellings.

With effect from 1st April 2000, article 2 amends Class A in article 3 of that Order, to limit to a maximum of twelve months the exemption for a vacant dwelling subject to major repair work or structural alteration.

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The Council Tax (Exempt Dwellings) (Amendment) (No. 2) Order 1999

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