
STATUTORY INSTRUMENTS

2013 No. 2977

COUNCIL TAX, ENGLAND

The Council Tax (Reductions for Annexes) (England) Regulations 2013

Made - - - - *25th November 2013*
Laid before Parliament *29th November 2013*
Coming into force - - *1st April 2014*

The Secretary of State makes the following Regulations in exercise of the powers conferred by sections 13(1) to (4) and (7) and 113(1) and (2) of, and paragraphs 1(1), 2(2) and (4)(a), (e) and (j) and 4 of Schedule 2 to, the Local Government Finance Act 1992⁽¹⁾:

Citation, commencement, interpretation and application

1.—(1) These Regulations may be cited as the Council Tax (Reductions for Annexes) (England) Regulations 2013 and come into force on 1st April 2014.

(2) In these Regulations “the 1992 Act” means the Local Government Finance Act 1992.

(3) These Regulations apply in relation to England only.

Prescribed years

2. The financial years commencing with the financial year beginning on 1st April 2014 are prescribed as the years in relation to which these Regulations apply.

Prescribed conditions

3.—(1) The following conditions are prescribed for the purposes of these Regulations.

(2) The dwelling—

- (a) forms part of a single property which includes at least one other dwelling; and
- (b) is being used by a resident of that other dwelling or, as the case may be, one of those other dwellings, as part of their sole or main residence; or
- (c) is the sole or main residence of a relative of the person who is liable to pay council tax in respect of that other dwelling or, as the case may be, one of those other dwellings.

(1) 1992 c.14. See section 116(1) for the definition of “prescribed”.

- (3) For the purposes of paragraph (2)—
- (a) “single property” means a property which would apart from the Council Tax (Chargeable Dwellings) Order 1992(2) be one dwelling within the meaning of section 3 of the 1992 Act;
 - (b) a person (“P”) is to be regarded as the relative of another if P—
 - (i) is the spouse or civil partner of that person, or
 - (ii) is that person’s parent, child, grandparent, grandchild, brother, sister, uncle or aunt, nephew or niece, great-grandparent, great-grandchild, great-uncle, great-aunt, great-nephew or great-niece, or
 - (iii) is that person’s great-great-grandparent, great-great-grandchild, great-great-uncle, great-great-aunt, great-great-nephew or great-great-niece; and
 - (aa) a relationship by marriage or civil partnership shall be treated as a relationship by blood;
 - (bb) a relationship between two persons who are not married but are living together as a married couple shall be treated as a relationship by marriage and a relationship between two persons of the same sex living together as if they were civil partners shall be treated as a relationship by civil partnership; and
 - (cc) the stepchild of a person shall be treated as that person’s child;
 - (dd) the child of the civil partner of a person (‘A’) shall be treated as A’s child; and
 - (c) “the person who is liable to pay council tax” includes a person who would be so liable if the dwelling were not an exempt dwelling within the meaning of the Council Tax (Administration and Enforcement) Regulations 1992(3).

Calculation of amount payable

4.—(1) Subject to paragraph (3) the amount of council tax payable by a person liable to pay an amount to a billing authority in respect of a dwelling which fulfils either of the conditions prescribed in regulation 3 and each day on which that condition is fulfilled shall be calculated in accordance with the formula in paragraph (2).

(2) The formula is—

$$\frac{A}{2}$$

where A is the amount determined under section 10 of the 1992 Act or under that section read with section 11, 11A or 11B of that Act(4).

(3) Where, as regards the person liable to pay, the dwelling in question and a day on which either condition referred to in regulation 3 is fulfilled, regulations under section 13 of the 1992 Act (other than these Regulations) apply, the amount payable shall be calculated in accordance with these Regulations as read with those Regulations.

(2) [S.I. 1992/549](#). A relevant amendment was made in relation to England by [S.I. 2003/3121](#).

(3) [S.I. 1992/558](#). A new definition of ‘exempt dwelling’ in relation to was inserted in regulation 1 by [S.I. 2012/3086](#)

(4) Section 11 was amended by section 12 of the Local Government Finance Act 2012. Section 11A was inserted by section 75 of the Local Government Act 2003 and amended by section 11 of the Local Government Finance Act 2012. Section 11B was inserted by section 12 of the Local Government Finance Act 2012.

Amendment of Regulations

5.—(1) The Council Tax (Administration and Enforcement) Regulations 1992⁽⁵⁾ are amended in accordance with paragraph (2).

(2) In regulation 1 (citation, commencement and interpretation) for the definition of “discount” substitute—

““discount” means—

- (a) a discount under section 11 or section 11A of the Act;
- (b) a reduction in the amount of council tax payable for a dwelling under the Council Tax (Reductions for Annexes) (England) Regulations 2013; or
- (c) a reduction under section 13A(1)(a) or (c) where—
 - (i) a scheme under section 13A(2) of the Act provides, or
 - (ii) the billing authority has determined under section 13A(7) of the Act, that liability shall be reduced otherwise than to nil;”.

(3) The Council Tax (Demand Notices) (England) Regulations 2011⁽⁶⁾ are amended in accordance with paragraph (4).

(4) In Schedule 1 (matters to be contained in demand notices)—

- (a) in paragraph 18—
 - (i) at the end of sub-paragraph (g) omit “or”;
 - (ii) at the end of sub-paragraph (h) insert “or” followed by—
 - “(i) a reduction made under the Council Tax (Reductions for Annexes) (England) Regulations 2013.”;
- (b) in paragraph 19 for “paragraph 18(a), (e) or (g)” substitute “paragraph 18(a), (e), (g) or (i)”; and
- (c) in paragraph 27(b) (explanatory notes) after paragraph (v) insert—
 - “(vi) a person may be eligible for a reduction under the Council Tax (Reductions for Annexes) (England) Regulations 2013;”.

Signed by authority of the Secretary of State for Communities and Local Government

Brandon Lewis
Parliamentary Under Secretary of State
Department for Communities and Local
Government

25th November 2013

⁽⁵⁾ [S.I. 1992/613](#). A new definition of ‘discount’ in relation to was inserted in regulation 1 by [S.I. 2004/927](#) and substituted by [S.I. 2012/3086](#).

⁽⁶⁾ [S.I. 2011/3038](#). Relevant amendments were made by [S.I. 2012/3087](#).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Section 13 of the Local Government Finance Act 1992 makes provision for reduced amounts of council tax to be payable if certain conditions prescribed by the Secretary of State are fulfilled. These Regulations relate to England and prescribe a 50% reduction in the amount of council tax payable (on top of any discounts under sections 11 or 11A and/ or any premiums under section 11B) for people living in annexes provided they are related to the person liable to pay the council tax of the main dwelling (or the person who would be so liable were it not for an exemption or 100% discount or reduction), and for people living in dwellings with annexes which are unoccupied provided they are using those annexes as part of their main residence.

Regulation 5 makes a consequential amendment to the Council Tax (Administration and Enforcement) Regulations 1992, which make provision about the billing, collection and enforcement of council tax, and the Council Tax (Demand Notices) (England) Regulations 2011, which make provision about matters to be contained in, and information to be supplied with, council tax demand notices served by an English billing authority. These consequential amendments ensure that demand notices refer to these reductions where relevant and allow the reduction to be billed for and enforced.

An impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen and the impact on the public sector is minimal.