
STATUTORY INSTRUMENTS

1997 No. 656

The Council Tax (Chargeable Dwellings, Exempt Dwellings and Discount Disregards) Amendment Order 1997

Amendments to the Exempt Dwellings Order

3.—(1) The Council Tax (Exempt Dwellings) Order 1992⁽¹⁾ shall be amended in accordance with the following paragraphs.

(2) In article 2(1), after the definition of “secure tenant” insert—

““single property” means property which would apart from the Council Tax (Chargeable Dwellings) Order 1992 be one dwelling within the meaning of section 3 of the Act;”.

(3) At the end of article 2 insert—

“(4) For the purposes of Class W a relative shall be regarded as dependent if he is—

- (a) aged 65 years or more, or
- (b) severely mentally impaired with the meaning given in paragraph 2 of Schedule 1 to the Act, or
- (c) substantially and permanently disabled (whether by illness, injury, congenital deformity or otherwise).

(5) For the purposes of Class W a person is to be regarded as the relative of another if—

- (a) he is the spouse of that person, or
- (b) he is that person’s parent, grandparent, child, grandchild, brother, sister, uncle, aunt, nephew or niece or is the parent or child of such a person,

and

- (i) a relationship by marriage shall be treated as a relationship by blood,
- (ii) a relationship between a man and a woman living together as husband and wife shall be treated as a relationship by marriage, and
- (iii) the stepchild of a person shall be treated as his child.”.

(4) In article 3, after Class U insert—

“Class V:

(1) a dwelling in respect of which at least one person, who would be liable to pay council tax but for this class, satisfies the conditions set out in paragraphs (2) and (3);

(2) the condition referred to in paragraph (1) is that the person—

- (a) is a person on whom privileges and immunities are conferred by the Diplomatic Privileges Act 1964⁽²⁾, or
- (b) is a person on whom privileges and immunities are conferred under paragraph 5(1) of Part II of the Schedule to the Commonwealth Secretariat Act 1966⁽³⁾,

⁽¹⁾ S.I.1992/558 to which relevant amendments are made by S.I. 1993/150, S.I. 1994/539 and S.I. 1995/619.

⁽²⁾ 1964 c. 81.

⁽³⁾ 1966 c. 10.

- (c) is a person on whom privileges and immunities are conferred by section 1 of the Consular Relations Act 1968⁽⁴⁾, or
- (d) is, in relation to any organisation specified in an Order in Council made under section 1(2) of the International Organisations Act 1968⁽⁵⁾, within a class of persons mentioned in section 1(3) of that Act to which the relevant Order extended relief from rates as specified in paragraph 9 of Schedule 1 to that Act, or
- (e) is a person on whom privileges and immunities are conferred by article 3 or 4 of the Commonwealth Countries and Republic of Ireland (Immunities and Privileges) Order 1985⁽⁶⁾, or
- (f) is the head of any office established as described in section 1(1) of the Hong Kong Economic Trade Act 1996⁽⁷⁾,

and is not—

- (i) a British citizen, a British Dependent Territories citizen, a British National (Overseas) or a British Overseas citizen; or
- (ii) a person who under the British Nationality Act 1981⁽⁸⁾ is a British subject; or
- (iii) a British protected person (within the meaning of that Act); or
- (iv) a permanent resident of the United Kingdom;

(3) the condition referred to in paragraph (1) is that there is no other dwelling in the United Kingdom which is the main residence of that person, or is the main residence within the United Kingdom of that person;

Class W: a dwelling which forms part of a single property including at least one other dwelling and which is the sole or main residence of a dependent relative of a person who is resident in that other dwelling, or as the case may be, one of those other dwellings;”.

(4) 1968 c. 18.
(5) 1968 c. 48.
(6) S.I. 1985/1983.
(7) 1996 c. 63.
(8) 1981 c. 61.