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STATUTORY INSTRUMENTS

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**2003 No. 3011**

**The Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003**

**Exceptions**

**6.**—(1) Class A and Class B shall not include any dwelling which consists of a pitch occupied by a caravan, or a mooring occupied by a boat.

(2) Class A and Class B shall not include any dwelling—

- (a) where a qualifying person in relation to that dwelling is a qualifying person in relation to another dwelling which for him is job-related; or
- (b) which for a qualifying person is job-related where that person is a qualifying person in relation to another dwelling.

(3) For the purposes of paragraph (2), a dwelling is job-related if it falls within the description set out in paragraph 1 or 2 of the Schedule to these Regulations.