
EXPLANATORY NOTE

(This note is not part of the Order)

Section 3 of the Local Government Finance Act 1992 (“the 1992 Act”) defines a dwelling for the purposes of the council tax provisions for England and Wales. Article 3 of the Council Tax (Chargeable Dwellings) Order 1992 requires a single property containing more than one self-contained unit to be treated as comprising the same number of dwellings as there are self-contained units.

Article 2 of this Order inserts a new article 3A into the Council Tax (Chargeable Dwellings) Order 1992. This will ensure that, instead of a care home (within the meaning of the Care Standards Act 2000, and in respect of which a person is registered in accordance with Part 2 of that Act) being treated for the purposes of council tax, as as many separate dwellings as there are self-contained units, it will be treated as the number of dwellings found by adding one to the number of self-contained units provided to accommodate the person registered in respect of the care home.

Section 4 of the 1992 Act provides that the Secretary of State may prescribe by order classes of dwellings for which no council tax is payable. Class I in Article 3 of the Council Tax (Exempt Dwellings) Order 1992 exempts from council tax an unoccupied dwelling whose owner or tenant now has his sole or main residence in another place, “not being a hospital, residential care home, nursing home, mental nursing home or hostel within the meaning of paragraphs 6, 7 or 8 of Schedule 1” to the 1992 Act, for the purpose of receiving personal care required by him for certain specified reasons.

Article 3 of this Order substitutes a new Class I with references to the equivalent provisions in the Care Standards Act 2000 and the Regulation of Care (Scotland) Act 2001.

Section 11 and Schedule 1 to the 1992 Act provide for descriptions of people resident in a dwelling to be disregarded in determining whether the amount of council tax payable in respect of the dwelling is subject to a discount. Paragraph 7 of Schedule 1 to the 1992 Act provides for a person to be disregarded if he has his sole or main residence in a hostel. Paragraph 7(2) allows the Secretary of State to define a hostel by Order. Article 4 of this Order substitutes a new article 6 into the Council Tax (Discount Disregards) Order 1992 in consequence of the amendments made by the Care Standards Act 2000 to paragraph 7 of Schedule 1 to the 1992 Act. It also replaces a reference to section 49(1) of the Powers of Criminal Courts Act 1973 which has been repealed with a reference to section 9(1) of the Criminal Justice and Courts Services Act 2000.