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STATUTORY INSTRUMENTS

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**2013 No. 2977**

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

**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.
- (3) For the purposes of paragraph (2)—
- (a) “single property” means a property which would apart from the Council Tax (Chargeable Dwellings) Order 1992(1) 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(2).

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

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

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**Status:** This is the original version (as it was originally made).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

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