

**2012 No. 2965**

**COUNCIL TAX, ENGLAND**

**The Council Tax (Exempt Dwellings) (England) (Amendment)  
Order 2012**

<i>Made</i>	- - - -	<i>26th November 2012</i>
<i>Laid before Parliament</i>		<i>30th November 2012</i>
<i>Coming into force</i>	- -	<i>1st April 2013</i>

The Secretary of State, in exercise of the powers conferred by section 4 of the Local Government Finance Act 1992(a), makes the following Order:

**Citation, commencement and application**

1.—(1) This Order may be cited as the Council Tax (Exempt Dwellings) (England) (Amendment) Order 2012 and shall come into force on 1st April 2013.

(2) This Order applies in relation to England only.

**Amendment of the Council Tax (Exempt Dwellings) Order 1992**

2.—(1) The Council Tax (Exempt Dwellings) Order 1992(b) is amended in accordance with paragraphs (2) and (3).

(2) In article 2, omit paragraph (2).

(3) In article 3, omit classes A and C.

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

26th November 2012

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

**EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order amends the Council Tax (Exempt Dwellings) Order 1992 as it applies to billing authorities in England. That Order exempts certain classes of dwellings so that they are not liable for council tax. This amendment removes two of the classes from the Order – Classes A and C - so

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(a) 1992 c.14. Functions of the Secretary of State, so far as exercisable in relation to Wales, were transferred to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672), article 2 and Schedule 1.

(b) S.I. 1992/558. Relevant amendments were made by S.I. 1993/150, 1994/539 and 2000/424. .

that they are no longer exempt from council tax. Class A covered, for a 12 month period, empty homes requiring or undergoing major repair work, or undergoing structural alteration, or having undergone either if less than 6 months had elapsed since the works were substantially completed. Class C covered empty homes for a six month period or less.

A full impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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