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COUNCIL TAX INFORMATION LETTER 7/2004

This is Council Tax Information Letter 7/2004. The topics covered in this letter are:

- **Council Tax: Review of Regulations on Discounts for Second Homes and Long Term Empty Property.**
- **The Civil Partnership Act 2004**
- **The Courts and Tribunals Bill**

Council Tax: Review of Regulations on Discounts for Second Homes and Long Term Empty Property.

Our consultation paper *Council Tax: Review of Regulations on Discounts for Second Homes and Long Term Empty Property* was published today. We are seeking views on minor proposed changes to the regulations which allow local authorities in England to reduce the discount on council tax for second homes from 50% to a minimum of 10%, and to reduce or remove the 50% discount on long term empty properties. The proposed changes are restricted to the way in which the job related dwelling concession operates in respect of people who have their main home outside England.

The consultation paper specifically seeks views on whether:

- the regulations should be amended to ensure that generally, the 50% second homes discount is retained in England where the main home is in Wales or Scotland (regardless of which home is job related)?
- the regulations should be amended in particular to ensure that the 50% second homes discount is retained in England where service personnel live in job related dwellings in Scotland?
- the regulations should be amended in particular to ensure that the 50% second homes discount is retained in England where a minister of religion's job related dwelling is in Scotland?

- the job related concession should be extended generally to include dwellings in Northern Ireland, (regardless of which dwelling is job-related)?
- the job related concession should be extended in particular to include job related dwellings in Northern Ireland?:
 1. For ministers of religion
 2. For service personnel
- the job related concession should be extended generally to include dwellings in other specific places/everywhere outside the UK (regardless of which dwelling is job-related)?
- the job related concession should be extended in particular to include job related dwellings in other specific places/everywhere outside the UK?:
 1. For ministers of religion
 2. For service personnel

We aim to ensure that any amendments to the regulations are in place for the start of the 2005/06 financial year.

The consultation paper can be obtained from 0870 1226 236 or on the ODPM website at www.local.odpm.gov.uk

We invite responses to the consultation questions and any other comments by 28 January 2005. Please send paper responses to Ronnie Gasper, LGF2, ODPM, Zone 5/H5, Eland House, Bressenden Place, London SW1E 5DU or e-mail responses to counciltax.consultations@odpm.gsi.gov.uk

A summary of the responses to this consultation will be published by 22 April 2005 on the ODPM website.

If you have any enquiries, please contact David McDonald on 020 7944 4206 or fax to 020 7944 4179. Email: council.tax@odpm.gsi.gov.uk

Civil Partnership Act 2004

The Civil Partnership Act 2004 received Royal Assent on 18 November. The Act has now been published and is available on the HMSO website at the following link:

<http://www.legislation.hmso.gov.uk/acts/acts2004/20040033.htm>

As mentioned in CTIL 6/2004, the main change for council tax will be to create joint and several liability for same sex couples. We will shortly be consulting on a number of amendments to statutory instruments to reflect the new civil partnership arrangements. We aim to implement all the changes by the end of 2005.

The Courts and Tribunals Bill

In the Queen's Speech, the Government announced its intention to publish a draft Courts and Tribunals Bill during this session of Parliament. The intention is that the Bill will, amongst other things, unify bailiff law. This follows on from the proposals contained in the White Paper "Effective Enforcement" published in March 2003 which can be found at the following link:

<http://www.dca.gov.uk/enforcement/wp/index.htm>

If you have any enquiries, please contact David McDonald on 020 7944 4206 or fax to 020 7944 4179. Email: council.tax@odpm.gsi.gov.uk

A handwritten signature in black ink that reads "Stephen Benton". The signature is written in a cursive, slightly slanted style.

STEPHEN BENTON