

THE RATING (PROPERTY IN COMMON OCCUPATION) AND COUNCIL TAX (EMPTY DWELLINGS) BILL

EXPLANATORY NOTES ON LORDS AMENDMENT

What these notes do

- 1 These Explanatory Notes relate to the Lords Amendment to the Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Bill as brought from the House of Lords on 19 July 2018.
- 2 These Explanatory Notes have been prepared by the Ministry of Housing, Communities and Local Government in order to assist the reader of the Bill and the Lords Amendment, and to help inform debate on the Lords Amendment. They do not form part of the Bill and have not been endorsed by Parliament.
- 3 These Explanatory Notes, like the Lords Amendment itself, refer to HL Bill 107, the Bill as first printed for the Lords.
- 4 These Explanatory Notes need to be read in conjunction with the Lords Amendment and the text of the Bill. They are not, and are not meant to be, a comprehensive description of the Lords Amendment.
- 5 Lords Amendment 1 was tabled on 9 July 2018 in the name of the Minister, subsequent to the Government initially opposing a similar amendment to the Bill in the Lords but later deciding to table its own amendment having the same effect.

Commentary on Lords Amendment

Lords Amendment to Clause 2: Council tax in England (Higher amount for long-term empty dwellings)

Lords Amendment 1

- 6 Lords Amendment 1, which became referred to as the "escalator" amendment, provided that properties empty for between 2 and 5 years should be charged an empty homes premium of not more than 100%; a maximum charge of 200% would apply to homes empty between 5 and 10 years, and a maximum charge of 300% would apply to properties empty for more than 10 years.

Financial Effects of Lords Amendment

- 7 Lords Amendment 1 contains provisions which will allow for higher maximum charges of the empty homes council tax premium, where properties are empty for 5 years or more.

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