

**2016 No. (W. )**

**COUNCIL TAX, WALES**

**The Council Tax (Prescribed Classes of Dwellings) (Wales) (Amendment)  
Regulations 2016**

**EXPLANATORY NOTE**

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

These Regulations are made under the Local Government Finance Act 1992 (“the 1992 Act”) and amend the Council Tax (Prescribed Classes of Dwellings) (Wales) Regulations 1998 (“the 1998 Regulations”).

Regulations 4 and 5 of the 1998 Regulations prescribe classes of dwelling for the purpose of section 12(4) of the 1992 Act. Where a class is prescribed for the purpose of section 12(4), a billing authority in Wales may determine that the council tax discount under section 11(2)(a) of the 1992 Act does not apply or is reduced to a percentage specified by the billing authority.

These Regulations amend the classes prescribed by regulation 4 (Class A) and regulation 5 (Class B). The amendments adjust the wording in those classes to clarify that they comprise dwellings of which there is no resident and that are substantially furnished. A “resident” is defined in section 6(6) of the 1992 Act.

The Welsh Ministers’ Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, it was not considered necessary to carry out a regulatory impact assessment as to the likely costs and benefits of complying with these Regulations.

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*Made* \*\*\*2016  
*Laid before the National Assembly for Wales*\*\*\* 2016  
*Coming into force* \*\*\*2016

The Welsh Ministers make the following Regulations in exercise of the powers conferred on the Secretary of State by sections 12(4), 113(1) and 116(1) of the Local Government Finance Act 1992(1) and now vested in them(2).

**Title and commencement**

1. The title of these Regulations is the Council Tax (Prescribed Classes of Dwellings) (Wales) (Amendment) Regulations 2016 and they come into force on *[insert date]*.

**Amendment of Regulations**

2.—(1) The Council Tax (Prescribed Classes of Dwellings) (Wales) Regulations 1998(3) are amended as follows.

(2) In regulation 4 (Class A)—

(a) for paragraph (a) substitute—

“(a) of which there is no resident(4);”;

(b) in paragraph (b), after “is” insert “substantially”.

(3) In regulation 5 (Class B)—

(a) for paragraph (a) substitute—

“(a) of which there is no resident;”;

(b) in paragraph (b), after “is” insert “substantially”.

*Name*

Cabinet Secretary for Finance and Local Government, one of the Welsh Ministers

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(1) 1992 c. 14.

(2) These functions were transferred to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672) and are now vested in the Welsh Ministers by virtue of paragraph 30 of Schedule 11 to the Government of Wales Act 2006 (c. 32).

(3) S.I. 1998/105.

(4) “Resident” in relation to any dwelling, means an individual who has attained the age of 18 years and has his sole or main residence in the dwelling (see section 6(5) of the Local Government Finance Act 1992).