

2010 No.612 (W58)

COUNCIL TAX, WALES

**The Council Tax (Prescribed
Classes of Dwellings) (Wales)
(Amendment) Regulations 2010**

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made in accordance with section 12 of the Local Government Finance Act 1992. These Regulations amend certain provisions of the Council Tax (Prescribed Classes of Dwellings) (Wales) Regulations 1998 to provide that armed forces personnel who are required to live in accommodation provided by the Ministry of Defence to perform the duties of their office come within the definition of those with job-related dwellings. This means that where those persons also have a second home in Wales for which they are liable to pay council tax, the billing authority for the area within which the second home is situated is prevented from reducing the discount on that dwelling from 50%.

A full regulatory impact assessment has not been produced for this instrument, as it has no impact on the costs of businesses, charities or voluntary bodies.

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Made 4 March 2010

Laid before the National Assembly for Wales

5 March 2010

Coming into force 1 April 2010

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

Title, application and commencement

1.—(1) The title of these Regulations is the Council Tax (Prescribed Classes of Dwellings) (Wales) (Amendment) Regulations 2010 and they come into force on the 1 April 2010.

(2) These Regulations apply in relation to Wales.

Amendment of Regulations

2.—(1) The Council Tax (Prescribed Classes of Dwellings) (Wales) Regulations 1998⁽³⁾ are amended in accordance with paragraph (2).

(2) In regulation 2 (interpretation) for the definition of “qualifying person” substitute—

““qualifying person” means a person who is liable for the council tax in respect of a dwelling on a

(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.

particular day, whether or not jointly with any other person, or who would be liable for the council tax in respect of a dwelling on a particular day if that dwelling did not fall within Class O of the Council Tax (Exempt Dwellings) Order 1992(1);”.

Carl Sargeant

Minister for Social Justice and Local Government, one
of the Welsh Ministers

4 March 2010

(1) S.I. 1992/558.