
WELSH STATUTORY INSTRUMENTS

2004 No. 452 (W.43)

COUNCIL TAX, WALES

**The Council Tax (Prescribed Classes of Dwellings)
(Wales) (Amendment) Regulations 2004**

Made - - - - - *24th February 2004*

Coming into force - - - - - *25th February 2004*

The National Assembly for Wales hereby makes the following Regulations in exercise of the powers conferred on it by sections 12 and 113(1) of the Local Government Finance Act 1992(1):

Name, commencement and application

1.—(1) These Regulations are called the Council Tax (Prescribed Classes of Dwellings) (Wales) (Amendment) Regulations 2004 and come into force on the 25th February 2004.

(2) These Regulations apply to dwellings in Wales only.

Interpretation

2. In these Regulations —

“the 1998 Regulations” means the Council Tax (Prescribed Classes of Dwellings) (Wales) Regulations 1998(2).

Amendments to the 1998 Regulations

3. The 1998 Regulations are amended as follows:

(1) In regulation 2 after the definition of “Class B” insert the following —

““Class C” means the class of dwellings described in regulation 5A;”.

(2) In regulation 3 number the existing wording as paragraph (1) and after that paragraph insert —

“(2) Class C is prescribed as a class of dwellings for the purposes of section 12 of the Act for each financial year beginning on or after 1st April 2004.”.

(3) After the end of regulation 5 insert the following —

(1) 1992 c. 14. Section 12 was substituted by section 75(2) of the Local Government Act 2003. Section 113(1) has been amended by section 127(1) of, and paragraphs 40, 52(1) and 52(2) of Schedule 7 to, that Act.

(2) S.I. 1998/105. See section 75(3) of the Local Government Act 2003 for the continued effect of these Regulations.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

“Class C

5A. The class of dwellings described in this regulation (“Class C”) comprises every chargeable dwelling in Wales —

- (a) which is unoccupied; and
- (b) which is substantially unfurnished.”.

(4) In paragraph 3 of the Schedule for “section 168(8) to (10) and (12) of the Income and Corporation Taxes Act 1988”(3) substitute “sections 67 and 69 of the Income Tax (Earnings and Pensions) Act 2003(4) in relation to the benefits code”.

Signed on behalf of the National Assembly for Wales under section 66(1) of the Government of Wales Act 1998(5)

24th February 2004

D. Elis-Thomas
The Presiding Officer of the National Assembly

(3) 1988 c. 1
(4) 2003 c. 1
(5) 1998 c. 38.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Section 12 of the Local Government Finance Act 1992 (“the 1992 Act”) (Discounts: special provision for Wales) as substituted by section 75(2) of the Local Government Act 2003 provides the power for the National Assembly for Wales, by regulations, to prescribe one or more classes of dwellings in Wales for certain purposes as set out in sub-sections (3) and (4) of that section. These Regulations are made under sections 12 and 113(1) of the 1992 Act and prescribe a new class of dwellings.

The Council Tax (Prescribed Classes of Dwellings) (Wales) Regulations 1998 (“the 1998 Regulations”) prescribed two classes of dwellings (Class A and Class B) for the purposes of section 12 of the 1992 Act. Those classes applied for each financial year beginning on or after 1st April 1998. In regulation 3 these Regulations amend the 1998 Regulations by the prescription of an additional class of dwellings (Class C) which shall apply for each financial year commencing on or after 1st April 2004. Class C comprises every chargeable dwelling in Wales which is unoccupied and substantially unfurnished. The effect of the prescription of Class C is that billing authorities in Wales may, from 1st April 2004, reduce or end the council tax discount for chargeable dwellings which are unoccupied and substantially unfurnished.

Regulation 3(4) amends the 1998 Regulations to update certain definitions in those Regulations by reference to the Income Tax (Earnings and Pensions) Act 2003.