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WELSH STATUTORY INSTRUMENTS

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**2004 No. 785**

**The Council Tax (Administration and Enforcement)  
(Amendment) (Wales) Regulations 2004**

**Citation, commencement and interpretation**

**3.** In regulation 1(2), after the definition of “demand notice regulations”, there shall be inserted the following definitions<sup>(1)</sup>—

““discount” means a discount under section 11 or section 12 of the Act, or a reduction in the amount of council tax payable for a dwelling under section 13A of the Act where the dwelling falls into a class for which the billing authority has determined under section 13A(3) that liability shall be reduced otherwise than to nil;

“exempt dwelling” means a dwelling which is exempt from council tax under the Exempt Dwellings Order or a dwelling which falls into a class for which the billing authority has determined under section 13A(3) of the Act that the amount of council tax payable shall be reduced to nil.”

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<sup>(1)</sup> Regulation 1(2) was amended by the Council Tax (Administration and Enforcement) (Amendment) Regulations 1992 (S.I. 1992/3008).