
W E L S H S T A T U T O R Y
I N S T R U M E N T S

2019 No. 431 (W. 100)

COUNCIL TAX, WALES

**The Council Tax (Additional
Provisions for Discount Disregards)
(Amendment) (Wales) Regulations
2019**

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992 (S.I. 1992/552) (“the 1992 Regulations”).

Certain people are disregarded when determining whether a dwelling is subject to a discount on the amount of council tax which is payable (section 11 of the Local Government Finance Act 1992 (c. 14) (“the Act”). The classes of people who are disregarded are set out in Schedule 1 to the Act and the 1992 Regulations.

Regulation 2(2) of these Regulations amends regulation 3 of the 1992 Regulations so that it applies only in relation to dwellings in England.

Regulation 2(4) inserts new regulations 4 and 5 into the 1992 Regulations which prescribe the classes of people who are disregarded when determining whether a dwelling in Wales is subject to a discount. Classes A – F replicate the descriptions and conditions in the equivalent classes in England. Class G (care leavers who are under the age of 25) is a new class which is only relevant for dwellings in Wales. The term “care leaver” is defined with reference to a category 3 young person, as defined in the Social Services and Well-being (Wales) Act 2014 (anaw 4).

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, a regulatory impact assessment has been prepared as to the likely costs and benefits of complying with these Regulations. A copy can be obtained from the Welsh Government, Cathays Park, Cardiff, CF10 3NQ.

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**The Council Tax (Additional
Provisions for Discount Disregards)
(Amendment) (Wales) Regulations
2019**

Made 4 March 2019

*Laid before the National Assembly
for Wales* 6 March 2019

Coming into force 1 April 2019

The Welsh Ministers make the following Regulations, in exercise of the powers conferred on the Secretary of State by section 116(1)(1) of, and paragraph 11 of Schedule 1 to, the Local Government Finance Act 1992(2), and now vested in them(3).

Title, commencement and application

1.—(1) The title of these Regulations is the Council Tax (Additional Provisions for Discount Disregards) (Amendment) (Wales) Regulations 2019.

(2) These Regulations come into force on 1 April 2019.

(3) These Regulations apply in relation to Wales.

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- (1) See the definition of “prescribed”.
- (2) 1992 c. 14; section 116 was amended by articles 2(m) and 27(2) of the Local Authorities (Executive and Alternative Arrangements) (Modification of Enactments and Other Provisions) (Wales) Order 2002 (S.I. 2002/808 (W. 89)).
- (3) Functions of the Secretary of State, so far as exercisable in relation to Wales, were transferred to the National Assembly for Wales by article 2 of and Schedule 1 to the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672). Those functions were subsequently transferred to the Welsh Ministers by virtue of paragraph 30 of Schedule 11 to the Government of Wales Act 2006 (c. 32).

Amendments to the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992

2.—(1) The Council Tax (Additional Provisions for Discount Disregards) Regulations 1992(1) are amended as follows.

(2) For the title to regulation 3, substitute “Persons of other descriptions: England”.

(3) At the beginning of regulation 3, insert “In relation to dwellings in England,”.

(4) After regulation 3, insert—

“ Persons of other descriptions: Wales

4.—(1) In relation to dwellings in Wales, a person is disregarded for the purposes of discount on a particular day, by virtue of paragraph 11 of Schedule 1 to the Act, if the person—

- (a) falls within one of the classes prescribed in regulation 5; and
- (b) fulfils the conditions prescribed in that class.

5. The prescribed classes are—

International Headquarters and Defence Organisations

(1) Class A: a member or a dependent of a member, within the meanings given by the Schedule to the International Headquarters and Defence Organisations Act 1964(2), of a headquarters or organisation which is on that day the subject of a designation by an Order in Council under section 1 of that Act.

Religious Communities

(2) Class B: a person who—

- (a) is a member of a religious community the principal occupation of which consists of prayer, contemplation, education, the relief of suffering, or any combination of these; and
- (b) has no income or capital of their own (disregarding any income by way of a pension in respect of former employment) and is dependent on the community to provide for their material needs.

(1) S.I. 1992/552, amended by the British Overseas Act 2002 (c. 8), section 2(3), and S.I. 1992/2942, 1993/149, 1995/620, 1997/657 and 2005/3302 (W. 256). There are other amending instruments which are not relevant to these Regulations.

(2) 1964 c. 5.

School and college leavers

- (3) (a) Class C: a person who—
- (i) is under the age of 20; and
 - (ii) has within a relevant period ceased to undertake a qualifying course of education or a full time course of education.
- (b) In this paragraph—
- (i) “relevant period” means the period after 30th April and before 1st November in any year;
 - (ii) “qualifying course of education” and “full time course of education” have the same meaning as in Part II of Schedule 1 to the Council Tax (Discount Disregards) Order 1992(1); and
 - (iii) the day in question must be within the same relevant period as that in which the cessation takes place.

Visiting forces

(4) Class D: a person who has a relevant association, within the meaning of Part 1 of the Visiting Forces Act 1952(2), with a body,

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- (1) S.I. 1992/548; relevant amending instruments are S.I. 1995/619, 1996/636, 2007/580 (W. 52) and 2011/948.
- (2) 1952 c. 67 (15 & 16 Geo. 6 & 1 Eliz. 2); section 1 was amended by the Ghana Independence Act 1957 (c. 6), Schedule 2, paragraph 6; the Federation of Malaya Independence Act 1957 (c. 60), Schedule 1, paragraph 4(1); the Cyprus Act 1960 (c. 52), Schedule 1, paragraph 6; the Nigeria Independence Act 1960 (c. 55), Schedule 2, paragraph 6; the Sierra Leone Independence Act 1961 (c. 16), Schedule 3, paragraph 7; the Tanganyika Independence Act 1961 (c. 1) (10 Eliz. 2), Schedule 2, paragraph 6; the Jamaica Independence Act 1962 (c. 40), Schedule 2, paragraph 6; the Trinidad and Tobago Independence Act 1962 (c. 54), Schedule 2, paragraph 6; the Uganda Independence Act 1962 (c. 57), Schedule 3, paragraph 6; the Kenya Independence Act 1963 (c. 54), Schedule 2, paragraph 6; the Zanzibar Act 1963 (c. 55), Schedule 1, paragraph 7; the Malawi Independence Act 1964 (c. 46), Schedule 2, paragraph 6; the Zambia Independence Act 1964 (c. 65), Schedule 1, paragraph 7; the Malta Independence Act 1964 (c. 86), Schedule 2, paragraph 6; the Gambia Independence Act 1964 (c. 93), Schedule 2, paragraph 6; the Guyana Independence Act 1966 (c. 14), Schedule 2, paragraph 6; the Botswana Independence Act 1966 (c. 23), Schedule 1, paragraph 7; the Lesotho Independence Act 1966 (c. 24), Schedule 1, paragraph 7; the Singapore Act 1966 (c. 29), Schedule 1, paragraph 4; the Barbados Independence Act 1966 (c. 37), Schedule 2, paragraph 6; the Mauritius Independence Act 1968 (c. 8), Schedule 2, paragraph 6; the Swaziland Independence Act 1968 (c. 56), Schedule 1, paragraph 7; the Tonga Act 1970 (c. 22), Schedule 1, paragraph 6; the Fiji Independence Act 1970 (c. 50), Schedule 2, paragraph 5; the Bahamas Independence Act 1973 (c. 27), Schedule 2, paragraph 4; the Pakistan Act 1973 (c. 48), Schedule 4; the Bangladesh Act 1973 (c. 49), Schedule 1, paragraph 2; the Solomon Islands Act 1978 (c. 15), paragraph 3 of the Schedule; the Tuvalu Act 1978 (c. 20), Schedule 2, paragraph 3; the Kiribati Act 1979 (c. 27),

contingent or detachment of the forces of a country, to which any provision in that Part applies on that day.

Spouses, civil partners and dependants of students

(5) Class E: a person who is—

- (a) the spouse or civil partner or dependant of a student within the meaning of paragraph 4 of Schedule 1 to the Act; and
- (b) not a British citizen and who is prevented, by the terms of their leave to enter or remain in the United Kingdom, from taking paid employment or from claiming benefits.

Diplomats and people who benefit from diplomatic immunity

(6) Class F: a person who satisfies the conditions in sub-paragraphs (a) and (b)—

- (a) the person falls within one of the following descriptions—
 - (i) a person on whom privileges and immunities are conferred by the Diplomatic Privileges Act 1964(1); or
 - (ii) a person on whom privileges and immunities are conferred under paragraph 5(1) of Part II of the Schedule to the Commonwealth Secretariat Act 1966(2); or
 - (iii) a person on whom privileges and immunities are conferred by

paragraph 4 of the Schedule; the Papua New Guinea, Western Samoa and Nauru (Miscellaneous Provisions) Act 1980 (c. 2), paragraph 9 of the Schedule; the New Hebrides Act 1980 (c. 16), Schedule 1, paragraph 4; the Belize Act 1981 (c. 52), Schedule 2, paragraph 3; the Brunei and Maldives Act 1985 (c. 3), paragraph 6 of the Schedule; the Namibia Act 1991 (c. 4), paragraph 4 of the Schedule; the Pakistan Act 1990 (c. 14), paragraph 5 of the Schedule; the South Africa Act 1995 (c. 3) paragraph 5(1) of the Schedule; the Armed Forces Act 1996 (c. 46) section 33; the Commonwealth Act 2002 (c. 39) Schedule 2, paragraph 3(1); and S.I. 1978/1030, 1979/917, 1980/701, 1981/1105 and 1983/882. Section 9A was inserted by the Armed Forces Act 2011 (c. 18), section 25. Section 2 was amended by S.I. 1964/448. Section 12 was amended by the Criminal Justice Act 1988 (c. 33), Schedule 15 paragraph 14.

- (1) 1964 c. 81; the Schedule was amended by the Diplomatic and Consular Premises Act 1987 (c. 46), Schedule 2, paragraph 1.
- (2) 1966 c. 10; paragraph 5(1) was amended by the British Nationality Act 1981 (c. 61), Schedule 7, and the International Organisations Act 2005 (c. 20) paragraph 1 of the Schedule.

section 1 of the Consular Relations Act 1968⁽¹⁾; or

(iv) a person who is, in relation to any organisation specified in an Order in Council made under section 1(2) of the International Organisations Act 1968⁽²⁾, within a class of persons mentioned in section 1(3) of that Act to which the relevant Order extended relief from rates as specified in paragraph 9 of Schedule 1 to that Act; or

(v) a person on whom privileges and immunities are conferred by article 3 or 4 of the Commonwealth Countries and Republic of Ireland (Immunities and Privileges) Order 1985⁽³⁾; or

(vi) the head of any office established as described in section 1(1) of the Hong Kong Economic Trade Act 1996⁽⁴⁾;

(b) the person does not fall within any of the following descriptions—

(i) a British citizen, a British overseas territories citizen, a British National (Overseas) or a British Overseas citizen; or

(ii) a person who under the British Nationality Act 1981⁽⁵⁾ is a British subject; or

(iii) a British protected person (within the meaning of that Act); or

(iv) a permanent resident of the United Kingdom.

Care leavers

(6) Class G: a person who is—

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- (1) 1968 c. 18; section 1 was amended by the International Organisations Act 1968 (c. 48), section 12(2); the Social Security Act 1973 (c. 38), Schedule 27, paragraph 78; the Social Security (Consequential Provisions) Act 1975 (c. 18), Schedule 1; the Customs and Excise Management Act 1979 (c.2), Schedule 4, paragraph 6; the British Nationality Act 1981 (c. 61), Schedule 7; the Finance (No. 2) Act 1992 (c. 48) Schedule 3, paragraph 89; the Value Added Tax Act 1994 (c. 23) Schedule 14, paragraph 3; the British Overseas Territories Act 2002 (c. 8) section 2(3) and S.I. 1986/948 and 2011/1043.
- (2) 1968 c. 48; paragraph 9 of Schedule 1 was amended by the Customs and Excise Management Act 1979 (c. 2), Schedule 4, paragraph 12.
- (3) S.I. 1985/1983.
- (4) 1996 c. 63.
- (5) 1981 c. 61; section 31 was amended by the British Overseas Territories Act 2002 (c. 8) section 1(1)(b).

- (a) aged 24 or under; and
- (b) a category 3 young person as defined by section 104 of the Social Services and Well-being (Wales) Act 2014⁽¹⁾.”

Rebecca Evans

Minister for Finance and Trefnydd, one of the Welsh Ministers

4 March 2019

⁽¹⁾ 2014 anaw 4.