
WELSH STATUTORY INSTRUMENTS

2019 No. 432 (W. 101)

COUNCIL TAX, WALES

**The Council Tax (Exempt Dwellings)
(Amendment) (Wales) Order 2019**

<i>Made</i>	- - - -	<i>4 March 2019</i>
<i>Laid before the National Assembly for Wales</i>	- -	<i>6 March 2019</i>
<i>Coming into force</i>	- -	<i>1 April 2019</i>

The Welsh Ministers make the following Order in exercise of the power conferred on the Secretary of State by section 4 of the Local Government Finance Act 1992⁽¹⁾ and now vested in them⁽²⁾.

Title, commencement and application

1.—(1) The title of this Order is the Council Tax (Exempt Dwellings) (Amendment) (Wales) Order 2019.

- (2) This Order comes into force on 1 April 2019.
(3) This Order applies in relation to Wales.

Amendments to the Council Tax (Exempt Dwellings) Order 1992

2.—(1) The Council Tax (Exempt Dwellings) Order 1992⁽³⁾ is amended as follows.

- (2) In article 3, at the end insert—

“Class X:	(1) a dwelling in Wales—
	(a) which is occupied by one or more care leavers; and
	(b) where every resident is either a care leaver, a relevant person, or a severely mentally impaired person.

(1) 1992 c. 14.

(2) 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).

(3) S.I. 1992/558; relevant amending instruments are S.I. 1992/2941, 1993/150, 1994/539, 1995/619, 1997/74, 1997/656, 1998/291, 1999/536, 2000/1025 (W. 61), 2004/2921 (W. 260) and 2005/3302 (W. 256).

Status: This is the original version (as it was originally made).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

- (2) For the purposes of paragraph (1)—
 - (a) “care leaver” means a person who is —
 - (i) aged 24 or under; and
 - (ii) a category 3 young person as defined by section 104 of the Social Services and Well-being (Wales) Act 2014⁽⁴⁾;
 - (b) “relevant person” has the meaning given by paragraph 2(a) of Class N; and
 - (c) “severely mentally impaired” has the meaning given in paragraph 2 of Schedule 1 to the Act;”
-

4 March 2019

Rebecca Evans
Minister for Finance and Trefnydd, one of the
Welsh Ministers

⁽⁴⁾ 2014 anaw 4.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Council Tax (Exempt Dwellings Order 1992 ([S.I. 1992/558](#)) (“the 1992 Order”).

Council tax is not payable in respect of exempt dwellings (section 4 of the Local Government Finance Act [1992 \(c. 14\)](#)). Classes of exempt dwellings are prescribed in the 1992 Order.

This Order inserts a new Class X into the 1992 Order. This exempts dwellings in Wales—

which are occupied by one or more care leavers, and

where every resident is either a care leaver, a relevant person within the definition in Class N of the 1992 Order (students etc.), or a severely mentally impaired person.

This Order defines the term “care leaver” 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 this Order. As a result, a regulatory impact assessment has been prepared as to the likely costs and benefits of complying with this Order. A copy can be obtained from the Welsh Government, Cathays Park, Cardiff, CF10 3NQ.