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STATUTORY INSTRUMENTS

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**1992 No. 3023**

**The Council Tax (Prescribed Class of Dwellings) (Wales) Regulations 1992**

**Citation, commencement and application**

1. These Regulations may be cited as the Council Tax (Prescribed Class of Dwellings) (Wales) Regulations 1992 and shall come into force on 7th December 1992. They extend only to Wales.

**Interpretation**

2. In these Regulations—

“the Act” means the Local Government Finance Act 1992;

“caravan” shall be construed in accordance with Part I of the Caravan Sites and Control of Development Act 1960(1);

“qualifying person” means a person who is liable for the council tax in respect of a dwelling on a particular day, whether or not jointly with any other person;

an “occupied dwelling” means a dwelling in which no one lives.

**Prescribed class**

3.—(1) The class of dwellings described in paragraph (2) is prescribed for the purposes of section 12 of the Act for each financial year beginning on or after 1st April 1993.

(2) The class of dwellings described in this paragraph comprises every dwelling in Wales—

(a) in respect of which a period of 6 months or more has elapsed since the last day on which it was the sole or main residence of an individual;

(b) which is furnished; and

(c) which does not consist of a pitch occupied by a caravan, or a mooring occupied by a boat, except that the class of dwellings described in this paragraph shall not include any dwelling which is excluded from that class by virtue of paragraph (3) or (4).

(3) The class of dwellings described in paragraph (2) shall not include any unoccupied dwelling in relation to which a person is a qualifying person in his capacity as personal representative, if—

(a) no person is a qualifying person in any other capacity, and

(b) either no grant of probate or of letters of administration has been made, or less than 12 months have elapsed since the day on which such a grant was made.

(4) The class of dwellings described in paragraph (2) shall not include any dwelling where a qualifying person in relation to that dwelling is a qualifying person in relation to another dwelling which is for him job-related.

(5) For the purposes of paragraph (4), a dwelling is job-related for a person if it falls within the description set out in paragraph 1 or 2 of the Schedule.

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

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