
STATUTORY INSTRUMENTS

1992 No. 3023

COUNCIL TAX, ENGLAND AND WALES

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

<i>Made</i>	- - - -	<i>2nd December 1992</i>
<i>Laid before Parliament</i>		<i>3rd December 1992</i>
<i>Coming into force</i>	- -	<i>7th December 1992</i>

The Secretary of State for Wales, in exercise of the powers conferred on him by sections 12, 113(2) and 116(1) of the Local Government Finance Act 1992⁽¹⁾ and of all other powers enabling him in that behalf, hereby makes the following Regulations—

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⁽²⁾;

“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—

(1) 1992. c.14.
(2) 1960 c. 62.

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- (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.

SCHEDULE

Regulation 3

JOB-RELATED DWELLINGS

1.—(1) For the purposes of regulation 3, and subject to sub-paragraph (2), a dwelling is job-related for a person if it is provided for him by reason of his employment or for his spouse by reason of the spouse's employment, in any of the following cases—

- (a) where it is necessary for the proper performance of the duties of the employment that the employee should reside in that dwelling.
- (b) where the dwelling is provided for the better performance of the duties of the employment, and it is one of the kinds of employment in the case of which it is customary for employers to provide dwellings for employees;
- (c) where, there being a special threat to the employee's security, special security arrangements are in force and the employee resides in the dwelling as part of those arrangements.

(2) If the dwelling is provided by a company and the employee is a director of that or an associated company, paragraph (a) or (b) of sub-paragraph (1) shall not apply unless either—

- (a) the employment is as a full-time working director, or
- (b) the company is non-profit making, that is to say, it does not carry on a trade nor do its functions consist wholly or mainly in the holding of investments or other property, or
- (c) the company is established for charitable purposes only.

2.—(1) For the purposes of regulation 3, and subject to sub-paragraph (2), a dwelling is job-related for a person if he or his spouse is required, under a contract to which the sub-paragraph applies, to live in that dwelling.

(2) Sub-paragraph (1) does not apply if the dwelling concerned is in whole or in part provided by any other person or persons together with whom the person or spouse carries on a trade or business in partnership.

(3) A contract to which sub-paragraph (1) applies is a contract entered to at arm's length and requiring the person concerned or his spouse (as the case may be) to carry on a particular trade, profession or vocation in a property provided by another person and to live in a dwelling provided by that other person.

(4) For the purposes of sub-paragraph (3), "provided" means provided under a tenancy or otherwise.

3. In this Schedule—

- (a) a company is an associated company of another if one of them has control of the other or both are under the control of the same person;
- (b) "director", "full-time working director" and "control", in relation to a body corporate, have the same meanings as they have in section 168(8) to (10) and (12) of the Income and Corporation Taxes Act 1988⁽³⁾; and
- (c) references to the spouse of a person shall be taken to include references to a person of the opposite sex who is living with the other as that person's husband or wife.

(3) 1988 c. 1.

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2nd December 1992

David Hunt
Secretary of State for Wales

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations relate to Wales. They prescribe a class of dwellings for the purposes of section 12 of the Local Government Finance Act 1992 (“the Act”).

In relation to dwellings of any class prescribed by the Secretary of State for the purposes of section 12 of the Act, a Welsh billing authority (district council) may determine that the council tax discounts applicable where there is no resident of a dwelling (that is, two discounts of 25 per cent each under section 11(2) of the Act) shall be replaced by either one discount (of 25 per cent) or no discount at all. Any determination of the billing authority will apply in respect of all the dwellings of that class in its area.