

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations relate to Wales. They replace, from 1st April 1998, the Council Tax (Prescribed Class of Dwellings) (Wales) Regulations 1992. They prescribe two classes 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 (a county or county borough council) may determine that the council tax discounts applicable where there is no resident of the dwelling (two discounts of 25 per cent each under section 11(2) of the Act) shall be replaced by either one such discount 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.