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STATUTORY INSTRUMENTS

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**1998 No. 105**

**The Council Tax (Prescribed Classes of Dwellings) (Wales) Regulations 1998**

**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<sup>(1)</sup>;

“Class A” means the class of dwellings described in regulation 4;

“Class B” means the class of dwellings described in regulation 5;

“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;

“the relevant year” means the financial year for which a billing authority makes a determination under section 12 of the Act; and

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