
EXPLANATORY NOTE

(This note is not part of the Order)

This Order is made under sections 3(5)(b) and 113(1) of the Local Government Finance Act 1992 (“the 1992 Act”) and amends the Council Tax (Chargeable Dwellings) Order 1992 (“the 1992 Order”).

Section 3 of the 1992 Act defines a dwelling for the purposes of council tax provision for England and Wales. Article 3 of the 1992 Order requires a single property containing more than one self-contained unit to be treated as comprising the same number of dwellings as there are self-contained units within that property. A single property is defined in the 1992 Order as a property which would apart from that Order be one dwelling within the meaning of section 3 of the 1992 Act.

The 1992 Order has been amended once before to provide that separate self-contained units in a care home are not classed as separate dwellings (see article 3A of the 1992 Order, inserted by the Council Tax (Chargeable Dwellings, Exempt Dwellings and Discount Disregards) (Amendment) (Wales) Order 2004).

Article 3 of this Order inserts a new article 3B into the 1992 Order. The effect of this is that a refuge (within the meaning of the definition inserted into article 2 of the 1992 Order by article 3 of this Order) in Wales must be treated as one dwelling for the purpose of council tax provision, even if the property comprises more than one self-contained unit.

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 Local Taxation Branch, Welsh Government, Cathays Park, Cardiff, CF10 3NQ.