

---

WELSH STATUTORY INSTRUMENTS

---

**2004 No. 2920 (W.259)**

**COUNCIL TAX, WALES**

**The Council Tax (Liability for Owners)  
(Amendment) (Wales) Regulations 2004**

*Made* - - - - 9 November 2004

*Coming into force* - - 1 April 2005

The National Assembly for Wales, in exercise of the powers conferred upon it by sections 8(1) and 113(1) of the Local Government Finance Act 1992(1) hereby makes the following Regulations:

**Name, commencement and application**

1.—(1) These Regulations are called the Council Tax (Liability for Owners) (Amendment) (Wales) Regulations 2004 and come into force on 1 April 2005.

(2) These Regulations apply to Wales only.

**Residential care homes**

2. In regulation 2 of the Council Tax (Liability for Owners) Regulations 1992(2), for Class A there is substituted —

**“Class A**

- (a) a care home within the meaning of the Care Standards Act 2000(3), in respect of which a person is registered in accordance with Part 2 of that Act;
- (b) a building or a part of a building in which residential accommodation is provided under section 21 of the National Assistance Act 1948(4); or
- (c) a hostel within the meaning given by paragraph 7 of Schedule 1(5) to the Act.”

---

(1) 1992 c. 14. These powers are transferred, in relation to Wales, to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672); see the reference to the Local Government Finance Act 1992 in Schedule 1.

(2) S.I. 1992/551.

(3) 2000 c. 14.

(4) 1948 c. 29.

(5) Paragraph 7 of Schedule 1 was amended by the Care Standards Act 2000, see section 116 and paragraph 20 of Schedule 4 to that Act. For the definition of “hostel” see article 6 of the Council Tax (Discount Disregards) Order 1992 (S.I. 1992/548) as substituted by article 4 of the Council Tax (Chargeable Dwellings, Exempt Dwellings and Discount Disregards) (Amendment) (Wales) Order 2004 (S.I. 2004/2921 (W.260)).

---

**Status:** This is the original version (as it was originally made).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

---

Signed on behalf of the National Assembly for Wales under section 66(1) of the Government of Wales Act 1998(6).

9 November 2004

*D. Elis-Thomas*  
The Presiding Officer of the National Assembly

---

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations are made under sections 8(1) and 113(1) of the Local Government Finance Act 1992 (“the 1992 Act”) and amend the Council Tax (Liability for Owners) Regulations 1992 (“the 1992 Regulations”).

The 1992 Regulations prescribe the classes of dwelling for which the person liable for council tax is the owner rather than the occupier. Class A in regulation 2 of those regulations provided for the owner to be liable for council tax for “a residential care home, nursing home, mental nursing home or hostel”, within the meanings given by paragraph 7 of Schedule 1 to the 1992 Act.

The Care Standards Act 2000 (“the 2000 Act”) amended paragraph 7 of Schedule 1 to the 1992 Act, by substituting references to “care home” and “independent hospital” for the previous terms “residential care home”, “nursing home” and “mental nursing home”. Article 2 of these Regulations substitutes for the existing Class A a new Class A in the 1992 Regulations. The new Class A refers to care homes within the meaning of the 2000 Act, in respect of which a person is registered in accordance with Part 2 of that Act, buildings or parts of buildings in which residential accommodation is provided under section 21 of the National Assistance Act 1948 and hostels within the meaning of paragraph 7 of Schedule 1 to the 1992 Act.

The owner and not the occupier will be liable to pay the council tax only for those care homes within the meaning of the 2000 Act, in respect of which a person is registered in accordance with Part 2 of that Act. Where no person has so registered, although they should have, the occupiers and not the owner will continue to be liable for council tax.