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WELSH STATUTORY INSTRUMENTS

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**2019 No. 432 (W. 101)**

**COUNCIL TAX, WALES**

**The Council Tax (Exempt Dwellings)  
(Amendment) (Wales) Order 2019**

<i>Made</i>	- - - -	<i>4 March 2019</i>
<i>Laid before the National Assembly for Wales</i>	- -	<i>6 March 2019</i>
<i>Coming into force</i>	- -	<i>1 April 2019</i>

The Welsh Ministers make the following Order in exercise of the power conferred on the Secretary of State by section 4 of the Local Government Finance Act 1992<sup>(1)</sup> and now vested in them<sup>(2)</sup>.

**Title, commencement and application**

1.—(1) The title of this Order is the Council Tax (Exempt Dwellings) (Amendment) (Wales) Order 2019.

- (2) This Order comes into force on 1 April 2019.  
(3) This Order applies in relation to Wales.

**Amendments to the Council Tax (Exempt Dwellings) Order 1992**

2.—(1) The Council Tax (Exempt Dwellings) Order 1992<sup>(3)</sup> is amended as follows.

- (2) In article 3, at the end insert—

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“Class X:	(1) a dwelling in Wales—
	(a) which is occupied by one or more care leavers; and
	(b) where every resident is either a care leaver, a relevant person, or a severely mentally impaired person.

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(1) 1992 c. 14.

(2) Functions of the Secretary of State, so far as exercisable in relation to Wales, were transferred to the National Assembly for Wales by article 2 of and Schedule 1 to the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672). Those functions were subsequently transferred to the Welsh Ministers by virtue of paragraph 30 of Schedule 11 to the Government of Wales Act 2006 (c. 32).

(3) S.I. 1992/558; relevant amending instruments are S.I. 1992/2941, 1993/150, 1994/539, 1995/619, 1997/74, 1997/656, 1998/291, 1999/536, 2000/1025 (W. 61), 2004/2921 (W. 260) and 2005/3302 (W. 256).

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**Status:** This is the original version (as it was originally made).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

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- (2) For the purposes of paragraph (1)—
    - (a) “care leaver” means a person who is—
      - (i) aged 24 or under; and
      - (ii) a category 3 young person as defined by section 104 of the Social Services and Well-being (Wales) Act 2014<sup>(4)</sup>;
    - (b) “relevant person” has the meaning given by paragraph 2(a) of Class N; and
    - (c) “severely mentally impaired” has the meaning given in paragraph 2 of Schedule 1 to the Act;”
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4 March 2019

*Rebecca Evans*  
Minister for Finance and Trefnydd, one of the  
Welsh Ministers

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<sup>(4)</sup> 2014 anaw 4.

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## EXPLANATORY NOTE

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

This Order amends the Council Tax (Exempt Dwellings Order 1992 ([S.I. 1992/558](#)) (“the 1992 Order”).

Council tax is not payable in respect of exempt dwellings (section 4 of the Local Government Finance Act [1992 \(c. 14\)](#)). Classes of exempt dwellings are prescribed in the 1992 Order.

This Order inserts a new Class X into the 1992 Order. This exempts dwellings in Wales—

- which are occupied by one or more care leavers, and
- where every resident is either a care leaver, a relevant person within the definition in Class N of the 1992 Order (students etc.), or a severely mentally impaired person.

This Order defines the term “care leaver” with reference to a category 3 young person, as defined in the [Social Services and Well-being \(Wales\) Act 2014 \(anaw 4\)](#).

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 Welsh Government, Cathays Park, Cardiff, CF10 3NQ.