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WELSH STATUTORY INSTRUMENTS

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**2015 No. 2068**

**The Council Tax (Exceptions to Higher Amounts) (Wales) Regulations 2015**

**Class 7**

**10.**—(1) The class of dwelling prescribed for the purpose of this regulation (“Class 7”) comprises every dwelling—

- (a) where a qualifying person in relation to that dwelling is resident in another dwelling which, for that person, is job-related, or
- (b) which, for a qualifying person, is job-related.

(2) For the purpose of this regulation a dwelling is job-related for a person if it falls within one of the descriptions set out in paragraphs 1, 2 or 3 of the Schedule.

(3) In this regulation “qualifying person” (*“person cymhwysol”*) means—

- (a) a person who is liable for council tax<sup>(1)</sup> in respect of a dwelling on a particular day, whether or not jointly with another person; or
- (b) a person who would be liable for the council tax in respect of a dwelling on a particular day, whether or not jointly with another person, if that dwelling did not fall within—
  - (i) Class O of the Council Tax (Exempt Dwellings) Order 1992<sup>(2)</sup>; or
  - (ii) Class E of the Council Tax (Liability for Owners) Regulations 1992<sup>(3)</sup>.

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(1) The person who is liable to pay council tax in respect of a dwelling is set out in section 6 of the Act.  
(2) S.I. 1992/558.  
(3) S.I. 1992/551.