



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2019 Rhif 431 (Cy. 100)

2019 No. 431 (W. 100)

Y DRETH GYNGOR, CYMRU

COUNCIL TAX, WALES

Rheoliadau'r Dreth Gyngor
(Darpariaethau Ychwanegol ar
gyfer Diystyriadau Disgownt)
(Diwygio) (Cymru) 2019

The Council Tax (Additional
Provisions for Discount Disregards)
(Amendment) (Wales) Regulations
2019

NODYN ESBONIADOL

EXPLANATORY NOTE

(Nid yw'r nodyn hwn yn rhan o'r Rheoliadau)

(This note is not part of the Regulations)

Mae'r Rheoliadau hyn yn diwygio Rheoliadau'r Dreth Gyngor (Darpariaethau Ychwanegol ar gyfer Diystyriadau Disgownt) 1992 (O.S. 1992/552) ("Rheoliadau 1992").

These Regulations amend the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992 (S.I. 1992/552) ("the 1992 Regulations").

Mae pobl benodol yn cael eu diystyru wrth benderfynu pa un a yw annedd yn ddarostyngedig i ddisgownt ar swm y dreth gyngor sy'n daladwy (adran 11 o Ddeddf Cyllid Llywodraeth Leol 1992 (p. 14) ("y Ddeddf")). Mae'r dosbarthau o bobl sy'n cael eu diystyru wedi eu nodi yn Atodlen 1 i'r Ddeddf a Rheoliadau 1992.

Certain people are disregarded when determining whether a dwelling is subject to a discount on the amount of council tax which is payable (section 11 of the Local Government Finance Act 1992 (c. 14) ("the Act")). The classes of people who are disregarded are set out in Schedule 1 to the Act and the 1992 Regulations.

Mae rheoliad 2(2) o'r Rheoliadau hyn yn diwygio rheoliad 3 o Rheoliadau 1992 fel nad yw ond yn gymwys mewn perthynas ag anheddau yn Lloegr.

Regulation 2(2) of these Regulations amends regulation 3 of the 1992 Regulations so that it applies only in relation to dwellings in England.

Mae rheoliad 2(4) yn mewnosod rheoliadau 4 a 5 newydd yn Rheoliadau 1992 sy'n rhagnodi'r dosbarthau o bobl sy'n cael eu diystyru wrth benderfynu pa un a yw annedd yng Nghymru yn ddarostyngedig i ddisgownt. Mae dosbarthau A - F yn defnyddio'r un disgrifiadau ac amodau ag a ddefnyddir yn y dosbarthau cyfatebol yn Lloegr. Mae dosbarth G (ymadawyr gofal sy'n iau na 25 oed) yn ddosbarth newydd nad yw ond yn berthnasol i anheddau yng Nghymru. Mae'r term "care leaver" wedi ei ddiffinio drwy gyfeirio at berson ifanc categori 3, fel y mae wedi ei ddiffinio yn Neddf Gwasanaethau Cymdeithasol a Llesiant (Cymru) 2014 (dccc 4).

Regulation 2(4) inserts new regulations 4 and 5 into the 1992 Regulations which prescribe the classes of people who are disregarded when determining whether a dwelling in Wales is subject to a discount. Classes A - F replicate the descriptions and conditions in the equivalent classes in England. Class G (care leavers who are under the age of 25) is a new class which is only relevant for dwellings in Wales. The term "care leaver" is defined with reference to a category 3 young person, as defined in the Social Services and Well-being (Wales) Act 2014 (anaw 4).

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Aseidiadau Effaith Rheoleiddiol mewn perthynas â'r Rheoliadau hyn. O ganlyniad, lluniwyd asesiad effaith rheoleiddiol o'r costau a'r manteision sy'n debygol o ddeillio o gydymffurfio â'r Rheoliadau hyn. Gellir cael copi oddi wrth: Llywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, a regulatory impact assessment has been prepared as to the likely costs and benefits of complying with these Regulations. A copy can be obtained from the Welsh Government, Cathays Park, Cardiff, CF10 3NQ.

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COUNCIL TAX, WALES

Rheoliadau'r Dreth Gyngor
(Darpariaethau Ychwanegol ar
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The Council Tax (Additional
Provisions for Discount Disregards)
(Amendment) (Wales) Regulations
2019

Gwnaed 4 Mawrth 2019
*Gosodwyd gerbron Cynulliad Cenedlaethol
Cymru* 6 Mawrth 2019
Yn dod i rym 1 Ebrill 2019

Made 4 March 2019
*Laid before the National Assembly
for Wales* 6 March 2019
Coming into force 1 April 2019

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir i'r Ysgrifennydd Gwladol gan adran 116(1)(1) o Ddeddf Cyllid Llywodraeth Leol 1992(2), a pharagraff 11 o Atodlen 1 iddi, ac a freiniwyd bellach ynddynt hwy(3).

The Welsh Ministers make the following Regulations, in exercise of the powers conferred on the Secretary of State by section 116(1)(1) of, and paragraph 11 of Schedule 1 to, the Local Government Finance Act 1992(2), and now vested in them(3).

Enwi, cychwyn a chymhwyso

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau'r Dreth Gyngor (Darpariaethau Ychwanegol ar gyfer Diystyriadau Disgownt) (Diwygio) (Cymru) 2019.

(2) Daw'r Rheoliadau hyn i rym ar 1 Ebrill 2019.

(3) Mae'r Rheoliadau hyn yn gymwys o ran Cymru.

Title, commencement and application

1.—(1) The title of these Regulations is the Council Tax (Additional Provisions for Discount Disregards) (Amendment) (Wales) Regulations 2019.

(2) These Regulations come into force on 1 April 2019.

(3) These Regulations apply in relation to Wales.

(1) Gweler y diffiniad o "prescribed".

(2) 1992 p. 14; diwygiwyd adran 116 gan erthyglau 2(m) a 27(2) o Orchymyn Awdurdodau Lleol (Trefniadau Gweithredol a Threfniadau Amgen) (Addasu Deddfiadau a Darpariaethau Eraill) (Cymru) 2002 (O.S. 2002/808 (Cy. 89)).

(3) Trosglwyddwyd swyddogaethau'r Ysgrifennydd Gwladol, i'r graddau yr oeddent yn arferadwy o ran Cymru, i Gynulliad Cenedlaethol Cymru gan erthygl 2 o Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672), ac Atodlen 1 iddo. Trosglwyddwyd y swyddogaethau hynny wedi hynny i Weinidogion Cymru yn rhinwedd paragraff 30 o Atodlen 11 i Ddeddf Llywodraeth Cymru 2006 (p. 32).

(1) See the definition of "prescribed".

(2) 1992 c. 14; section 116 was amended by articles 2(m) and 27(2) of the Local Authorities (Executive and Alternative Arrangements) (Modification of Enactments and Other Provisions) (Wales) Order 2002 (S.I. 2002/808 (W. 89)).

(3) 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).

Diwygio Rheoliadau'r Dreth Gyngor (Darpariaethau Ychwanegol ar gyfer Diystyriadau Disgownt) 1992

2.—(1) Mae Rheoliadau'r Dreth Gyngor (Darpariaethau Ychwanegol ar gyfer Diystyriadau Disgownt) 1992(1) wedi eu diwygio fel a ganlyn.

(2) Yn lle'r teitl i reoliad 3, rhodder “Persons of other descriptions: England”.

(3) Ar ddechrau rheoliad 3, mewnosoder “In relation to dwellings in England.”.

(4) Ar ôl rheoliad 3, mewnosoder—

“ Persons of other descriptions: Wales

4.—(1) In relation to dwellings in Wales, a person is disregarded for the purposes of discount on a particular day, by virtue of paragraph 11 of Schedule 1 to the Act, if the person—

- (a) falls within one of the classes prescribed in regulation 5; and
- (b) fulfils the conditions prescribed in that class.

5. The prescribed classes are—

International Headquarters and Defence Organisations

(1) Class A: a member or a dependent of a member, within the meanings given by the Schedule to the International Headquarters and Defence Organisations Act 1964(2), of a headquarters or organisation which is on that day the subject of a designation by an Order in Council under section 1 of that Act.

Religious Communities

(2) Class B: a person who—

- (a) is a member of a religious community the principal occupation of which consists of prayer, contemplation, education, the relief of suffering, or any combination of these; and
- (b) has no income or capital of their own (disregarding any income by way of a pension in respect of former employment) and is dependent on the community to provide for their material needs.

Amendments to the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992

2.—(1) The Council Tax (Additional Provisions for Discount Disregards) Regulations 1992(1) are amended as follows.

(2) For the title to regulation 3, substitute “Persons of other descriptions: England”.

(3) At the beginning of regulation 3, insert “In relation to dwellings in England.”.

(4) After regulation 3, insert—

“ Persons of other descriptions: Wales

4.—(1) In relation to dwellings in Wales, a person is disregarded for the purposes of discount on a particular day, by virtue of paragraph 11 of Schedule 1 to the Act, if the person—

- (a) falls within one of the classes prescribed in regulation 5; and
- (b) fulfils the conditions prescribed in that class.

5. The prescribed classes are—

International Headquarters and Defence Organisations

(1) Class A: a member or a dependent of a member, within the meanings given by the Schedule to the International Headquarters and Defence Organisations Act 1964(2), of a headquarters or organisation which is on that day the subject of a designation by an Order in Council under section 1 of that Act.

Religious Communities

(2) Class B: a person who—

- (a) is a member of a religious community the principal occupation of which consists of prayer, contemplation, education, the relief of suffering, or any combination of these; and
- (b) has no income or capital of their own (disregarding any income by way of a pension in respect of former employment) and is dependent on the community to provide for their material needs.

(1) O.S. 1992/552, a ddiwygiwyd gan adran 2(3) o Ddeddf Tiriogaethau Tramor Prydain 2002 (p. 8), ac O.S. 1992/2942, 1993/149, 1995/620, 1997/657 a 2005/3302 (Cy. 256). Mae offerynnau diwygio eraill nad ydynt yn berthnasol i'r Rheoliadau hyn.

(2) 1964 p. 5.

(1) S.I. 1992/552, amended by the British Overseas Act 2002 (c. 8), section 2(3), and S.I. 1992/2942, 1993/149, 1995/620, 1997/657 and 2005/3302 (W. 256). There are other amending instruments which are not relevant to these Regulations.

(2) 1964 c. 5.

School and college leavers

(3) (a) Class C: a person who—

- (i) is under the age of 20; and
- (ii) has within a relevant period ceased to undertake a qualifying course of education or a full time course of education.

(b) In this paragraph—

- (i) “relevant period” means the period after 30th April and before 1st November in any year;
- (ii) “qualifying course of education” and “full time course of education” have the same meaning as in Part II of Schedule 1 to the Council Tax (Discount Disregards) Order 1992(1); and
- (iii) the day in question must be within the same relevant period as that in which the cessation takes place.

Visiting forces

(4) Class D: a person who has a relevant association, within the meaning of Part 1 of the Visiting Forces Act 1952(2), with a body,

School and college leavers

(3) (a) Class C: a person who—

- (i) is under the age of 20; and
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(b) In this paragraph—

- (i) “relevant period” means the period after 30th April and before 1st November in any year;
- (ii) “qualifying course of education” and “full time course of education” have the same meaning as in Part II of Schedule 1 to the Council Tax (Discount Disregards) Order 1992(1); and
- (iii) the day in question must be within the same relevant period as that in which the cessation takes place.

Visiting forces

(4) Class D: a person who has a relevant association, within the meaning of Part 1 of the Visiting Forces Act 1952(2), with a body,

(1) O.S. 1992/548; yr offerynnau diwygio perthnasol yw O.S. 1995/619, 1996/636, 2007/580 (Cy. 52) a 2011/948.

(2) 1952 p. 67 (15 ac 16 Geo. 6 ac 1 Eliz. 2); diwygiwyd adran 1 gan baragraff 6 o Atodlen 2 i Ddeddf Annibyniaeth Ghana 1957 (p. 6); paragraff 4(1) o Atodlen 1 i Ddeddf Annibyniaeth Ffederasiwn Malaya 1957 (p. 60); paragraff 6 o Atodlen 1 i Ddeddf Cyprus 1960 (p. 52); paragraff 6 o Atodlen 2 i Ddeddf Annibyniaeth Nigeria 1960 (p. 55); paragraff 7 o Atodlen 3 i Ddeddf Annibyniaeth Sierra Leone 1961 (p. 16); paragraff 6 o Atodlen 2 i Ddeddf Annibyniaeth Tanganyika 1961 (p. 1) (10 Eliz. 2); paragraff 6 o Atodlen 2 i Ddeddf Annibyniaeth Jamaica 1962 (p. 40); paragraff 6 o Atodlen 2 i Ddeddf Annibyniaeth Trinidad a Tobago 1962 (p. 54); paragraff 6 o Atodlen 3 i Ddeddf Annibyniaeth Uganda 1962 (p. 57); paragraff 6 o Atodlen 2 i Ddeddf Annibyniaeth Kenya 1963 (p. 54); paragraff 7 o Atodlen 1 i Ddeddf Zanzibar 1963 (p. 55); paragraff 6 o Atodlen 2 i Ddeddf Annibyniaeth Malawi 1964 (p. 46); paragraff 7 o Atodlen 1 i Ddeddf Annibyniaeth Zambia 1964 (p. 65); paragraff 6 o Atodlen 2 i Ddeddf Annibyniaeth Malta 1964 (p. 86); paragraff 6 o Atodlen 2 i Ddeddf Annibyniaeth Gambia 1964 (p. 93); paragraff 6 o Atodlen 2 i Ddeddf Annibyniaeth Guyana 1966 (p. 14); paragraff 7 o Atodlen 1 i Ddeddf Annibyniaeth Botswana 1966 (p. 23); paragraff 7 o Atodlen 1 i Ddeddf Annibyniaeth Lesotho 1966 (p. 24); paragraff 4 o Atodlen 1 i Ddeddf Singapore 1966 (p. 29); paragraff 6 o Atodlen 2 i Ddeddf Annibyniaeth Barbados 1966 (p. 37); paragraff 6 o Atodlen 2 i Ddeddf Annibyniaeth Mauritius 1968 (p. 8); paragraff 7 o Atodlen 1 i Ddeddf Annibyniaeth Gwlad Swazi 1968 (p. 56); paragraff 6 o Atodlen 1 i Ddeddf Tonga 1970 (p. 22); paragraff 5 o Atodlen 2 i Ddeddf Annibyniaeth Ffiji 1970 (p. 50); paragraff 4 o Atodlen 2 i Ddeddf Annibyniaeth y Bahamas 1973 (p. 27); Atodlen 4 i Ddeddf Pacistan 1973 (p. 48); paragraff 2 o Atodlen 1 i Ddeddf Bangladesh 1973 (p. 49); paragraff 3 o'r Atodlen i Ddeddf Ynysoedd Solomon 1978 (p. 15); paragraff 3 o Atodlen 2 i Ddeddf Tuvalu 1978 (p. 20); paragraff 4 o'r Atodlen i Ddeddf Kiribati 1979 (p. 27); paragraff 9 o'r Atodlen i Ddeddf Papua Guinea Newydd, Gorllewin Samoa a Nauru (Darpariaethau Amrywiol) 1980 (p. 2); paragraff 4 o Atodlen 1 i Ddeddf Ynysoedd Heledd Newydd 1980 (p. 16); paragraff 3 o Atodlen 2 i Ddeddf Belize 1981 (p. 52); paragraff 6 o'r Atodlen i Ddeddf Brunei a'r

(1) S.I. 1992/548; relevant amending instruments are S.I. 1995/619, 1996/636, 2007/580 (W. 52) and 2011/948.

(2) 1952 c. 67 (15 & 16 Geo. 6 & 1 Eliz. 2); section 1 was amended by the Ghana Independence Act 1957 (c. 6), Schedule 2, paragraph 6; the Federation of Malaya Independence Act 1957 (c. 60), Schedule 1, paragraph 4(1); the Cyprus Act 1960 (c. 52), Schedule 1, paragraph 6; the Nigeria Independence Act 1960 (c. 55), Schedule 2, paragraph 6; the Sierra Leone Independence Act 1961 (c. 16), Schedule 3, paragraph 7; the Tanganyika Independence Act 1961 (c. 1) (10 Eliz. 2), Schedule 2, paragraph 6; the Jamaica Independence Act 1962 (c. 40), Schedule 2, paragraph 6; the Trinidad and Tobago Independence Act 1962 (c. 54), Schedule 2, paragraph 6; the Uganda Independence Act 1962 (c. 57), Schedule 3, paragraph 6; the Kenya Independence Act 1963 (c. 54), Schedule 2, paragraph 6; the Zanzibar Act 1963 (c. 55), Schedule 1, paragraph 7; the Malawi Independence Act 1964 (c. 46), Schedule 2, paragraph 6; the Zambia Independence Act 1964 (c. 65), Schedule 1, paragraph 7; the Malta Independence Act 1964 (c. 86), Schedule 2, paragraph 6; the Gambia Independence Act 1964 (c. 93), Schedule 2, paragraph 6; the Guyana Independence Act 1966 (c. 14), Schedule 2, paragraph 6; the Botswana Independence Act 1966 (c. 23), Schedule 1, paragraph 7; the Lesotho Independence Act 1966 (c. 24), Schedule 1, paragraph 7; the Singapore Act 1966 (c. 29), Schedule 1, paragraph 4; the Barbados Independence Act 1966 (c. 37), Schedule 2, paragraph 6; the Mauritius Independence Act 1968 (c. 8), Schedule 2, paragraph 6; the Swaziland Independence Act 1968 (c. 56), Schedule 1, paragraph 7; the Tonga Act 1970 (c. 22), Schedule 1, paragraph 6; the Fiji Independence Act 1970 (c. 50), Schedule 2, paragraph 5; the Bahamas Independence Act 1973 (c. 27), Schedule 2, paragraph 4; the Pakistan Act 1973 (c. 48), Schedule 4; the Bangladesh Act 1973 (c. 49), Schedule 1, paragraph 2; the Solomon Islands Act 1978 (c. 15), paragraph 3 of the Schedule; the Tuvalu Act 1978 (c. 20), Schedule 2, paragraph 3; the Kiribati Act 1979 (c. 27), paragraph 4 of the Schedule; the Papua New Guinea, Western Samoa and Nauru (Miscellaneous Provisions) Act 1980 (c. 2), paragraph 9 of the Schedule; the New Hebrides Act 1980 (c. 16), Schedule 1, paragraph 4; the Belize Act 1981 (c. 52), Schedule 2, paragraph 3;

contingent or detachment of the forces of a country, to which any provision in that Part applies on that day.

Spouses, civil partners and dependants of students

(5) Class E: a person who is—

- (a) the spouse or civil partner or dependant of a student within the meaning of paragraph 4 of Schedule 1 to the Act; and
- (b) not a British citizen and who is prevented, by the terms of their leave to enter or remain in the United Kingdom, from taking paid employment or from claiming benefits.

Diplomats and people who benefit from diplomatic immunity

(6) Class F: a person who satisfies the conditions in sub-paragraphs (a) and (b)—

- (a) the person falls within one of the following descriptions—
 - (i) a person on whom privileges and immunities are conferred by the Diplomatic Privileges Act 1964(1); or
 - (ii) a person on whom privileges and immunities are conferred under paragraph 5(1) of Part II of the Schedule to the Commonwealth Secretariat Act 1966(2); or
 - (iii) a person on whom privileges and immunities are conferred by section 1 of the Consular Relations Act 1968(3); or

contingent or detachment of the forces of a country, to which any provision in that Part applies on that day.

Spouses, civil partners and dependants of students

(5) Class E: a person who is—

- (a) the spouse or civil partner or dependant of a student within the meaning of paragraph 4 of Schedule 1 to the Act; and
- (b) not a British citizen and who is prevented, by the terms of their leave to enter or remain in the United Kingdom, from taking paid employment or from claiming benefits.

Diplomats and people who benefit from diplomatic immunity

(6) Class F: a person who satisfies the conditions in sub-paragraphs (a) and (b)—

- (a) the person falls within one of the following descriptions—
 - (i) a person on whom privileges and immunities are conferred by the Diplomatic Privileges Act 1964(1); or
 - (ii) a person on whom privileges and immunities are conferred under paragraph 5(1) of Part II of the Schedule to the Commonwealth Secretariat Act 1966(2); or
 - (iii) a person on whom privileges and immunities are conferred by section 1 of the Consular Relations Act 1968(3); or

Maldives 1985 (p. 3); paragraph 4 o'r Atodlen i Ddeddf Namibia 1991 (p. 4); paragraph 5 o'r Atodlen i Ddeddf Pakistan 1990 (p. 14); paragraph 5(1) o'r Atodlen i Ddeddf De Affrica 1995 (p. 3); adran 33 o Ddeddf y Lluoedd Arfog 1996 (p. 46); paragraph 3(1) o Atodlen 2 i Ddeddf y Gymanwlad 2002 (p. 39); ac O.S. 1978/1030, 1979/917, 1980/701, 1981/1105 ac 1983/882. Mewnosodwyd adran 9A gan adran 25 o Ddeddf y Lluoedd Arfog 2011 (p. 18). Diwygiwyd adran 2 gan O.S. 1964/448. Diwygiwyd adran 12 gan baragraff 14 o Atodlen 15 i Ddeddf Cyfiawnder Troseddol 1988 (p. 33).

(1) 1964 p. 81; diwygiwyd yr Atodlen gan baragraff 1 o Atodlen 2 i Ddeddf Mangreodd Llysgenhadol a Chonsylaidd 1987 (p. 46).
(2) 1966 p. 10; diwygiwyd paragraff 5(1) gan Atodlen 7 i Ddeddf Cenedligrwydd Prydeinig 1981 (p. 61), a pharagraff 1 o'r Atodlen i Ddeddf Sefydliadau Rhyngwladol 2005 (p. 20).
(3) 1968 p. 18; diwygiwyd adran 1 gan adran 12(2) o Ddeddf Sefydliadau Rhyngwladol 1968 (p. 48); paragraff 78 o Atodlen 27 i Ddeddf Nawdd Cymdeithasol 1973 (p. 38); Atodlen 1 i Ddeddf Nawdd Cymdeithasol (Darpariaethau Canlyniadol) 1975 (p. 18); paragraff 6 o Atodlen 4 i Ddeddf Rheoli Tollau Tramor a Chartref 1979 (p. 2); Atodlen 7 i Ddeddf Cenedligrwydd Prydeinig 1981 (p. 61); paragraff 89 o Atodlen 3 i Ddeddf Cyllid (Rhif 2) 1992 (p. 48); paragraff 3 o Atodlen 14 i Ddeddf Treth ar Werth 1994 (p. 23); adran 2(3) o Ddeddf Tiriogaethau Tramor Prydain 2002 (p. 8) ac O.S. 1986/948 a 2011/1043.

the Brunei and Maldives Act 1985 (c. 3), paragraph 6 of the Schedule; the Namibia Act 1991 (c. 4), paragraph 4 of the Schedule; the Pakistan Act 1990 (c. 14), paragraph 5 of the Schedule; the South Africa Act 1995 (c. 3) paragraph 5(1) of the Schedule; the Armed Forces Act 1996 (c. 46) section 33; the Commonwealth Act 2002 (c. 39) Schedule 2, paragraph 3(1); and S.I. 1978/1030, 1979/917, 1980/701, 1981/1105 and 1983/882. Section 9A was inserted by the Armed Forces Act 2011 (c. 18), section 25. Section 2 was amended by S.I. 1964/448. Section 12 was amended by the Criminal Justice Act 1988 (c. 33), Schedule 15 paragraph 14.

(1) 1964 c. 81; the Schedule was amended by the Diplomatic and Consular Premises Act 1987 (c. 46), Schedule 2, paragraph 1.
(2) 1966 c. 10; paragraph 5(1) was amended by the British Nationality Act 1981 (c. 61), Schedule 7, and the International Organisations Act 2005 (c. 20) paragraph 1 of the Schedule.
(3) 1968 c. 18; section 1 was amended by the International Organisations Act 1968 (c. 48), section 12(2); the Social Security Act 1973 (c. 38), Schedule 27, paragraph 78; the Social Security (Consequential Provisions) Act 1975 (c. 18), Schedule 1; the Customs and Excise Management Act 1979 (c.2), Schedule 4, paragraph 6; the British Nationality Act 1981 (c. 61), Schedule 7; the Finance (No. 2) Act 1992 (c. 48) Schedule 3, paragraph 89; the Value Added Tax Act 1994 (c. 23) Schedule 14, paragraph 3; the British Overseas Territories Act 2002 (c. 8) section 2(3) and S.I. 1986/948 and 2011/1043.

- (iv) a person who is, in relation to any organisation specified in an Order in Council made under section 1(2) of the International Organisations Act 1968(1), within a class of persons mentioned in section 1(3) of that Act to which the relevant Order extended relief from rates as specified in paragraph 9 of Schedule 1 to that Act; or
 - (v) a person on whom privileges and immunities are conferred by article 3 or 4 of the Commonwealth Countries and Republic of Ireland (Immunities and Privileges) Order 1985(2); or
 - (vi) the head of any office established as described in section 1(1) of the Hong Kong Economic Trade Act 1996(3);
- (b) the person does not fall within any of the following descriptions—
- (i) a British citizen, a British overseas territories citizen, a British National (Overseas) or a British Overseas citizen; or
 - (ii) a person who under the British Nationality Act 1981(4) is a British subject; or
 - (iii) a British protected person (within the meaning of that Act); or
 - (iv) a permanent resident of the United Kingdom.

Care leavers

- (6) Class G: a person who is—
- (a) aged 24 or under; and
 - (b) a category 3 young person as defined by section 104 of the Social Services and Well-being (Wales) Act 2014(5).”

(1) 1968 p. 48; diwygiwyd paragraff 9 o Atodlen 1 gan baragraff 12 o Atodlen 4 i Ddeddf Rheoli Tollau Tramor a Chartref 1979 (p. 2).

(2) O.S. 1985/1983.

(3) 1996 p. 63.

(4) 1981 p. 61; diwygiwyd adran 31 gan adran 1(1)(b) o Ddeddf Tiriogaethau Tramor Prydain 2002 (p. 8).

(5) 2014 dccc 4.

- (iv) a person who is, in relation to any organisation specified in an Order in Council made under section 1(2) of the International Organisations Act 1968(1), within a class of persons mentioned in section 1(3) of that Act to which the relevant Order extended relief from rates as specified in paragraph 9 of Schedule 1 to that Act; or
 - (v) a person on whom privileges and immunities are conferred by article 3 or 4 of the Commonwealth Countries and Republic of Ireland (Immunities and Privileges) Order 1985(2); or
 - (vi) the head of any office established as described in section 1(1) of the Hong Kong Economic Trade Act 1996(3);
- (b) the person does not fall within any of the following descriptions—
- (i) a British citizen, a British overseas territories citizen, a British National (Overseas) or a British Overseas citizen; or
 - (ii) a person who under the British Nationality Act 1981(4) is a British subject; or
 - (iii) a British protected person (within the meaning of that Act); or
 - (iv) a permanent resident of the United Kingdom.

Care leavers

- (6) Class G: a person who is—
- (a) aged 24 or under; and
 - (b) a category 3 young person as defined by section 104 of the Social Services and Well-being (Wales) Act 2014(5).”

(1) 1968 c. 48; paragraph 9 of Schedule 1 was amended by the Customs and Excise Management Act 1979 (c. 2), Schedule 4, paragraph 12.

(2) S.I. 1985/1983.

(3) 1996 c. 63.

(4) 1981 c. 61; section 31 was amended by the British Overseas Territories Act 2002 (c. 8) section 1(1)(b).

(5) 2014 anaw 4.

Rebecca Evans

Y Gweinidog Cyllid a'r Trefnydd, un o Weinidogion
Cymru
4 Mawrth 2019

Minister for Finance and Trefnydd, one of the Welsh
Ministers
4 March 2019

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£6.90

W201903041033 03/2019

<http://www.legislation.gov.uk/id/wsi/2019/431>

ISBN 978-0-348-20374-5



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