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)).