

SL(5)384 – The Council Tax (Exempt Dwellings) (Amendment) (Wales) Order 2019

Background and Purpose

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).

Procedure

Negative.

Technical Scrutiny

One point is identified for reporting under Standing Order 21.2 in respect of this instrument.

1. Standing Order 21.2(v) – that for any particular reason its form or meaning needs further explanation

We question whether the Order could cause confusion as to the age of a care leaver as defined in the Order. In relation to age, the Order defines a “care leaver” as a person who is “aged 24 or under”.

We would be grateful for clarification as to the age range to which this Order is intended to apply and what is meant by “aged 24 or under” – does it include a person who is 24 years and 364 days? We assume it does, but our concern stems from the fact that other legislation uses more specific language when referring to age ranges.

For example, the Social Services and Well-being (Wales) Act 2014 defines a child as “a person who is aged under 18” and defines a category 6 young person as a person who “has not yet reached the age of 21”. Each of these is, we feel, more precise than saying “aged 24 or under”, and saying “under 25” instead might avoid any confusion (especially as the Explanatory Memorandum makes several references to those who are under the age of 25). However, we acknowledge that the Social Services and Well-being (Wales) Act 2014 also uses language such as a child who “is aged 16 or 17”.

We note the same issues arises in another related instrument, we therefore raise it in this Order on behalf of both instruments.



Merits Scrutiny

No points are identified for reporting under Standing Order 21.3 in respect of this instrument.

Implications arising from exiting the European Union

No points are identified for reporting under Standing Order 21.3 in respect of this instrument.

Government Response

A government response is required.

Legal Advisers

Constitutional and Legislative Affairs Committee

20 March 2019

