

---

W E L S H   S T A T U T O R Y  
I N S T R U M E N T S

---

**2023 No. 253 (W. 33)**

**COUNCIL TAX, WALES**

**The Council Tax (Exceptions to  
Higher Amounts) (Wales)  
(Amendment) Regulations 2023**

**EXPLANATORY NOTE**

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

These Regulations amend regulation 9 (Class 6) of the Council Tax (Exceptions to Higher Amounts) (Wales) Regulations 2015 to add properties subject to a planning condition that specifies a dwelling may only be used for holiday lets or restricting occupancy of that property as a person's sole or main residence as a class of dwelling to which a billing authority may not make a determination to apply a higher rate of council tax.

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 Local Government Strategic Finance Division, Welsh Government, Cathays Park, Cardiff CF10 3NQ.

---

W E L S H   S T A T U T O R Y  
I N S T R U M E N T S

---

**2023 No. 253 (W. 33)**

**COUNCIL TAX, WALES**

**The Council Tax (Exceptions to  
Higher Amounts) (Wales)  
(Amendment) Regulations 2023**

*Made* 2 March 2023

*Laid before Senedd Cymru* 6 March 2023

*Coming into force* 1 April 2023

The Welsh Ministers make the following Regulations in exercise of the powers conferred on them by section 12B(5) and (6) of the Local Government Finance Act 1992(1).

**Title and commencement**

**1.**—(1) The title of these Regulations is the Council Tax (Exceptions to Higher Amounts) (Wales) (Amendment) Regulations 2023.

(2) These Regulations come into force on 1 April 2023.

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

**2.**—(1) The Council Tax (Exceptions to Higher Amounts) (Wales) Regulations 2015(2) are amended as follows.

(2) In regulation 9 (Class 6) for paragraph (1) substitute—

“(1) The class of dwellings prescribed for the purpose of this regulation (“Class 6”) comprises every dwelling the occupation of which is restricted by a planning condition—

---

(1) 1992 c. 14. Section 12B of the Act was inserted by section 139 of the Housing (Wales) Act 2014 (anaw 7).

(2) S.I. 2015/2068, amended by the Civil Partnership (Opposite-sex Couples) Regulations (S.I. 2019/1458) Schedule 3, paragraph 102(1).

- (a) preventing occupancy for a continuous period of at least 28 days in any one year period;
- (b) specifying that the dwelling may be used for holiday let only; or
- (c) preventing occupancy as a person's sole or main residence.”.

*Rebecca Evans*

Minister for Finance and Local Government, one of  
the Welsh Ministers

2 March 2023