

*Draft Regulations laid before Senedd Cymru under section 13A(8) of the Local Government Finance Act 1992, for approval by resolution of Senedd Cymru.*

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DRAFT WELSH STATUTORY  
INSTRUMENTS

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**2023 No. (W.)**

**COUNCIL TAX, WALES**

**The Council Tax Reduction  
Schemes (Prescribed Requirements  
and Default Scheme) (Wales)  
(Amendment) Regulations 2023**

**EXPLANATORY NOTE**

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

These Regulations amend the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013 (“the Prescribed Requirements Regulations”) and the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2013 (“the Default Scheme Regulations”) made under section 13A(4) and (5) of, and Schedule 1B to, the Local Government Finance Act 1992 (“the 1992 Act”).

The Prescribed Requirements Regulations require each billing authority in Wales to make a scheme specifying the reductions that are to apply to amounts of council tax payable by persons, or classes of persons, whom the authority considers are in financial need. The Prescribed Requirements Regulations also set out the matters that must be included in such a scheme.

The Default Scheme Regulations set out a scheme that will take effect, in respect of dwellings situated in the area of a billing authority, if the authority fails to make its own scheme.

These Regulations amend the Prescribed Requirements Regulations and the Default Scheme Regulations.

Regulation 3 amends the definition of “non-dependant” in the Prescribed Requirements Regulations so that a person who has leave to enter or remain in, or a right of abode in, the United Kingdom,

who left Ukraine in connection with the Russian invasion and who resides with an applicant under the Homes for Ukraine Sponsorship Scheme, must be treated as dependent on the applicant for the purpose of calculating entitlement to a council tax discount. The same amendment is made to the Default Scheme Regulations by regulation 11.

Regulation 4 inserts a new category into the list of persons who are not to be treated as not being in Great Britain for the purpose of the residence criteria set out in regulation 28 of the Prescribed Requirements Regulations. The new category relates to persons to whom leave is granted under immigration rules, or who have a right of abode in the United Kingdom, where that person was residing in Ukraine immediately before 1 January 2022 and who left Ukraine in connection with the Russian invasion which took place on 24 February 2022. The effect of the amendment is to ensure those persons are not treated as not being habitually resident in Great Britain for the purpose of determining an applicant's eligibility for a council tax reduction. The same amendment is made to the Default Scheme Regulations by regulation 12.

Regulation 5 amends regulation 29 of the Prescribed Requirements Regulations which specifies that persons subject to immigration control are a class of person prescribed for the purposes of paragraph 3(1)(b) of Schedule 1B to the 1992 Act and must not be included in a billing authority's scheme. The amendment removes the exception that a person who is a national of a state which has ratified the European Convention on Social and Medical Assistance or a state which has ratified the Council of Europe Social Charter and who is lawfully present in the United Kingdom is not treated as a person subject to immigration control. The same amendment is made to the Default Scheme Regulations by regulation 13.

The amendments made to the Prescribed Requirements Regulations by regulations 6 to 9 uprate certain figures used to calculate whether a person is entitled to a reduction, and if so, the amount of that reduction. The uprated figures apply to non-dependant deductions (adjustments made to the maximum amount of a reduction that a person can receive taking into account adults living in the dwelling who are not the applicant's dependants) and the applicable amount (the amount against which an applicant's income is compared to determine the reduction, if any, which the applicant may be entitled to receive). A number of other figures are also uprated to reflect changes to various other entitlements. The same amendments are made to the Default Scheme Regulations by regulations 14 to 16. Regulation 15 also corrects a typographical error in the Welsh text of the Default Scheme Regulations.

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 Local Government Finance Reform, Welsh Government, Cathays Park, Cardiff, CF10 3NQ and is published on [www.gov.wales](http://www.gov.wales).

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**2023 No. (W.)**

**COUNCIL TAX, WALES**

**The Council Tax Reduction  
Schemes (Prescribed Requirements  
and Default Scheme) (Wales)  
(Amendment) Regulations 2023**

*Made*

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*Coming into force*

*20 January 2023*

The Welsh Ministers make the following Regulations in exercise of the powers conferred upon them by section 13A(4) and (5) of, and paragraphs 2 to 6 of Schedule 1B to, the Local Government Finance Act 1992(1).

In accordance with section 13A(8) of that Act, a draft of this instrument has been laid before and approved by resolution of Senedd Cymru(2).

**Title, commencement and interpretation**

**1.**—(1) The title of these Regulations is the Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme) (Wales) (Amendment) Regulations 2023.

(2) These Regulations come into force on 20 January 2023.

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(1) 1992 c. 14. Section 13A was substituted by section 10(1) of the Local Government Finance Act 2012 (c. 17). Schedule 1B was inserted by section 10(2) of, and paragraph (1) of Schedule 4 to, that Act. See section 116(1) of the 1992 Act for the definition of “prescribed”.

(2) The reference in section 13A(8) to the National Assembly for Wales now has effect as a reference to Senedd Cymru, by virtue of section 150A(2) of the Government of Wales Act 2006 (c. 32), as amended by section 9 of, and paragraph 2(7)(c) of Schedule 1 to, the Senedd and Elections (Wales) Act 2020 (anaw 1).

(3) These Regulations apply in relation to a council tax reduction scheme made for a financial year beginning on or after 1 April 2023.

(4) In these Regulations—

“billing authority” (“*awdurdod bilio*”) has the meaning given in section 1(2)(b) of the Local Government Finance Act 1992 (“the 1992 Act”);

“council tax reduction scheme” (“*cynllun gostyngiadau'r dreth gyngor*”) means a scheme made by a billing authority in accordance with the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013(1), or the scheme that applies in default by virtue of paragraph 6(1)(e) of Schedule 1B to the 1992 Act.

### **Amendments to the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013**

2. The Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013 are amended in accordance with regulations 3 to 9.

3.—(1) Regulation 9 (non-dependants) is amended in accordance with paragraphs (2) and (3).

(2) After paragraph (2)(f) insert—

“(g) a person who has been granted leave to enter or remain in the United Kingdom under or outside the immigration rules made under section 3(2) of the Immigration Act 1971(2) or has a right of abode in the United Kingdom, within the meaning of section 2(3) of that Act, where the person—

- (i) was residing in Ukraine immediately before 1 January 2022;
- (ii) left Ukraine in connection with the Russian invasion which took place on 24 February 2022; and

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(1) S.I. 2013/3029 (W. 301), amended by S.I. 2014/66 (W. 6), S.I. 2014/825 (W. 83), S.I. 2015/44 (W. 3), S.I. 2015/971, S.I. 2016/50 (W. 21), S.I. 2017/46 (W. 20), S.I. 2018/14 (W. 7), S.I. 2019/11 (W. 5), S.I. 2020/16 (W. 2), S.I. 2021/34 (W. 9) and S.I. 2022/51 (W. 19).

(2) 1971 c. 77.

(3) Section 2 was substituted by section 39(2) of the British Nationality Act 1981 (c. 61) and amended by S.I. 2019/745.

(iii) is residing with the applicant in connection with the Homes for Ukraine Sponsorship Scheme<sup>(1)</sup>.”

(3) in paragraph (3) for “2(a) to (c) and (f)” substitute “2(a) to (c), (f) and (g)”.

**4.**—(1) Regulation 28(5) (persons treated as not being in Great Britain) is amended in accordance with paragraphs (2) to (4).

(2) After sub-paragraph (m)(ii), omit “or”.

(3) At the end of sub-paragraph (n), for “.” substitute “; or”.

(4) After sub-paragraph (n) insert—

“(o) a person in Great Britain who was residing in Ukraine immediately before 1 January 2022, left Ukraine in connection with the Russian invasion which took place on 24 February 2022 and—

(i) has been granted leave to enter or remain in the United Kingdom in accordance with immigration rules made under section 3(2) of the Immigration Act 1971; or

(ii) has a right of abode in the United Kingdom within the meaning given in section 2 of that Act.”

**5.**—(1) Regulation 29 (persons subject to immigration control) is amended in accordance with paragraphs (2) and (3).

(2) In paragraph (1) for “Subject to paragraph (2), the” substitute “The”.

(3) Omit paragraph (2).

**6.** In Schedule 1 (determining eligibility for a reduction: pensioners), in paragraph 3 (non-dependant deductions: pensioners)—

(a) in sub-paragraph (1)(a), for “£15.95” substitute “£16.40”;

(b) in sub-paragraph (1)(b), for “£5.30” substitute “£5.45”;

(c) in sub-paragraph (2)(a), for “£224.00” substitute “£236.00”;

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(1) <https://www.gov.uk/guidance/immigration-rules/immigration-rules-appendix-ukraine-scheme>. The Immigration Rules are laid under section 3(2) of the Immigration Act 1971 (c. 77). The rules in relation to the Homes for Ukraine Sponsorship Scheme are set out at UKR 11.1 to UKR 20.2 of the appendix. “Permission to enter” and “permission to stay” are defined in rule 6.2 of the Immigration Rules: Introduction (<https://www.gov.uk/guidance/immigration-rules/immigration-rules-introduction#intro6>).

- (d) in sub-paragraph (2)(b), for “£224.00”, “£389.00” and “£10.60” substitute “£236.00”, “£410.00” and “£10.90” respectively;
- (e) in sub-paragraph (2)(c), for “£389.00”, “£484.00” and “£13.35” substitute “£410.00”, “£511.00” and “£13.70” respectively.

**7. In Schedule 2 (applicable amounts: pensioners)—**

- (a) in column (2) of the Table in paragraph 1 (personal allowance)—
  - (i) in sub-paragraph (1) for “£197.10” substitute “£217.00”;
  - (ii) in sub-paragraph (2) for “£294.90” substitute “£324.70”;
  - (iii) in sub-paragraph (3) for “£294.90” and “£97.80” substitute “£324.70” and “£107.70” respectively;
- (b) in column (2) of the Table in paragraph 2(1) (child or young person amounts), for “£70.80”, in both places it occurs, substitute “£77.78”;
- (c) in paragraph 3 (family premium), for “£17.85” substitute “£18.53”;
- (d) in the Table in Part 4 (amounts of premium specified in Part 3), in the second column—
  - (i) in sub-paragraph (1), for “£69.40”, in both places it occurs, substitute “£76.40” and for “£138.80” substitute “£152.80”;
  - (ii) in sub-paragraph (2), for “£27.44” substitute “£30.17”;
  - (iii) in sub-paragraph (3), for “£68.04” substitute “£74.69”;
  - (iv) in sub-paragraph (4), for “£38.85” substitute “£42.75”.

**8. In Schedule 6 (determining eligibility for a reduction: persons who are not pensioners), in paragraph 5 (non-dependant deductions: persons who are not pensioners)—**

- (a) in sub-paragraph (1)(a), for “£15.95” substitute “£16.40”;
- (b) in sub-paragraph (1)(b), for “£5.30” substitute “£5.45”;
- (c) in sub-paragraph (2)(a), for “£224.00” substitute “£236.00”;
- (d) in sub-paragraph (2)(b), for “£224.00”, “£389.00” and “£10.60” substitute “£236.00”, “£410.00” and “£10.90” respectively;
- (e) in sub-paragraph (2)(c), for “£389.00”, “£484.00” and “£13.35” substitute “£410.00”, “£511.00” and “£13.70” respectively.

9. In Schedule 7 (applicable amounts: persons who are not pensioners)—

- (a) in column (2) of the Table in paragraph 1 (personal allowances)—
  - (i) in sub-paragraph (1), for “£82.10”, in both places it occurs, substitute “£90.40” and for “£65.00” substitute “£71.55”;
  - (ii) in sub-paragraph (2), for “£82.10” substitute “£90.40”;
  - (iii) in sub-paragraph (3), for “£128.95” substitute “£141.95”;
- (b) in column (2) of the Table in paragraph 3(1), for “£70.80”, in both places it occurs, substitute “£77.78”;
- (c) in paragraph 4(1)(b) (family premium), for “£17.85” substitute “£18.53”;
- (d) in the Table in Part 4 (amounts of premiums specified in Part 3), in the second column—
  - (i) in sub-paragraph (1), for “£36.20” and “£51.60” substitute “£39.85” and “£56.80” respectively;
  - (ii) in sub-paragraph (2), for “£69.40”, in both places it occurs, substitute “£76.40” and for “£138.80” substitute “£152.80”;
  - (iii) in sub-paragraph (3), for “£68.04” substitute “£74.69”;
  - (iv) in sub-paragraph (4), for “£38.85” substitute “£42.75”;
  - (v) in sub-paragraph (5), for “£27.44”, “£17.75” and “£25.35” substitute “£30.17”, “£19.55” and “£27.90” respectively;
- (e) in Part 6 (amount of components)—
  - (i) in paragraph 23, for “£30.60” substitute “£33.70”;
  - (ii) in paragraph 24, for “£40.60” substitute “£44.70”.

### **Amendments to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2013**

10. The scheme set out in the Schedule to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2013<sup>(1)</sup> is amended in accordance with regulations 11 to 16.

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(1) S.I. 2013/3035 (W. 303), amended by S.I. 2014/66 (W. 6), S.I. 2014/825 (W. 83), S.I. 2015/44 (W. 3), S.I. 2015/971, S.I. 2016/50 (W. 21), S.I. 2017/46 (W. 20), S.I. 2018/14 (W. 7), S.I. 2019/11 (W. 5), S.I. 2020/16 (W. 2), S.I. 2021/34 (W. 9) and S.I. 2022/51 (W. 19).



**11.**—(1) Paragraph 9 (non-dependants) is amended in accordance with paragraphs (2) and (3).

(2) After sub-paragraph (2)(f) insert—

“(g) any person who has been granted leave to enter or remain in the United Kingdom under or outside the immigration rules made under section 3(2) of the Immigration Act 1971 or has a right of abode in the United Kingdom, within the meaning of section 2 of that Act, where the person—

- (i) was residing in Ukraine immediately before 1 January 2022;
- (ii) left Ukraine in connection with the Russian invasion which took place on 24 February 2022; and
- (iii) is residing with the applicant in connection with the Homes for Ukraine Sponsorship Scheme.”

(3) in sub-paragraph (3) for “2(a) to (c) and (f)” substitute “2(a) to (c), (f) and (g)”.

**12.**—(1) Paragraph 19(5) (persons treated as not being in Great Britain) is amended in accordance with paragraphs (2) to (4).

(2) After paragraph (m)(ii), omit “or”.

(3) At the end of paragraph (n), for “.” substitute “; or”.

(4) After paragraph (n) insert—

“(o) a person in Great Britain who was residing in Ukraine immediately before 1 January 2022, left Ukraine in connection with the Russian invasion which took place on 24 February 2022 and—

- (i) has been granted leave to enter or remain in the United Kingdom in accordance with immigration rules made under section 3(2) of the Immigration Act 1971 or
- (ii) has a right of abode in the United Kingdom within the meaning given in section 2 of that Act.”

**13.**—(1) Paragraph 20 (persons subject to immigration control) is amended in accordance with paragraphs (2) and (3).

(2) In sub-paragraph (1) for “Subject to paragraph (2), persons” substitute “Persons”.

(3) Omit sub-paragraph (2).

**14.** In paragraph 28 (non-dependant deductions: pensioners and persons who are not pensioners)—

- (a) in sub-paragraph (1)(a), for “£15.95” substitute “£16.40”;
- (b) in sub-paragraph (1)(b), for “£5.30” substitute “£5.45”;
- (c) in sub-paragraph (2)(a), for “£224.00” substitute “£236.00”;
- (d) in sub-paragraph (2)(b), for “£224.00”, “£389.00” and “£10.60” substitute “£236.00”, “£410.00” and “£10.90” respectively;
- (e) in sub-paragraph (2)(c), for “£389.00”, “£484.00” and “£13.35” substitute “£410.00”, “£511.00” and “£13.70” respectively.

**15.** In Schedule 2 (applicable amounts: pensioners)—

- (a) in column (2) of the Table in paragraph 1 (personal allowances)—
  - (i) in sub-paragraph (1) for “£197.10” substitute “£217.00”;
  - (ii) in sub-paragraph (2) for “£294.90” substitute “£324.70”;
  - (iii) in sub-paragraph (3) of the English text for “£294.90” and “£97.80” substitute “£324.70” and “£107.70” respectively;
  - (iv) in sub-paragraph (3) of the Welsh text for “£294.90” and “£97.90” substitute “£324.70” and “£107.70” respectively;
- (b) in column (2) of the Table in paragraph 2(1) (child or young person amounts), for “£70.80”, in both places it occurs, substitute “£77.78”;
- (c) in paragraph 3 (family premium), for “£17.85” substitute “£18.53”;
- (d) in the Table in Part 4 (amounts of premium specified in Part 3), in the second column—
  - (i) in sub-paragraph (1), for “£69.40” in both places it occurs, substitute “£76.40” and for “£138.80” substitute “£152.80”;
  - (ii) in sub-paragraph (2), for “£27.44” substitute “£30.17”;
  - (iii) in sub-paragraph (3), for “£68.04” substitute “£74.69”;
  - (iv) in sub-paragraph (4), for “£38.85” substitute “£42.75”.

**16.** In Schedule 3 (applicable amounts: persons who are not pensioners)—

- (a) in column (2) of the Table in paragraph 1 (personal allowances)—

- (i) in sub-paragraph (1), for “£82.10”, in both places it occurs, substitute “£90.40” and for “£65.00” substitute “£71.55”;
- (ii) in sub-paragraph (2), for “£82.10” substitute “£90.40”;
- (iii) in sub-paragraph (3), for “£128.95” substitute “£141.95”;
- (b) in column (2) of the Table in paragraph 3(1) (child or young person amounts), for “£70.80”, in both places it occurs, substitute “£77.78”;
- (c) in paragraph 4(1)(b) (family premium), for “£17.85” substitute “£18.53”;
- (d) in the Table in Part 4 (amount of premiums specified in Part 3), in the second column—
  - (i) in sub-paragraph (1), for “£36.20” and “£51.60” substitute “£39.85” and “£56.80” respectively;
  - (ii) in sub-paragraph (2), for “£69.40”, in both places it occurs, substitute “£76.40” and for “£138.80” substitute “£152.80”;
  - (iii) in sub-paragraph (3), for “£68.04” substitute “£74.69”;
  - (iv) in sub-paragraph (4), for “£38.85” substitute “£42.75”;
  - (v) in sub-paragraph (5), for “£27.44”, “£17.75” and “£25.35” substitute “£30.17”, “£19.55” and “£27.90” respectively;
- (e) in Part 6 (amount of components)—
  - (i) in paragraph 23, for “£30.60” substitute “£33.70”;
  - (ii) in paragraph 24, for “£40.60” substitute “£44.70”.

*Name*

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

Date