
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. 154 (W. 23)

COUNCIL TAX, WALES

**The Council Tax (Additional
Provisions for Discount Disregards)
(Amendment) (Wales) Regulations
2023**

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992 (“the 1992 Regulations”) in relation to Wales.

Section 11 of the Local Government Finance Act 1992 (“the 1992 Act”) provides that certain people are disregarded when determining whether a dwelling is subject to a discount on the amount of council tax which is payable. The classes of people who are disregarded are set out in Schedule 1 to the 1992 Act and regulation 5 of the 1992 Regulations.

Regulation 2 of these Regulations amends regulation 5(8) (Class H) of the 1992 Regulations to provide that the existing disregard only applies where a person who holds permission to enter or to stay in the United Kingdom under the UK Government’s Homes for Ukraine Scheme resides with a sponsor under that scheme.

The Welsh Ministers’ code of practice on the carrying out of regulatory impact assessments was considered in relation to these Regulations. As a result, it was not considered necessary to carry out a regulatory impact assessment as to the likely costs and benefits of complying with these Regulations.

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2023 No. 154 (W. 23)

COUNCIL TAX, WALES

**The Council Tax (Additional
Provisions for Discount Disregards)
(Amendment) (Wales) Regulations
2023**

Made 14 February 2023

Laid before Senedd Cymru 16 February 2023

Coming into force 1 April 2023

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).

Title, commencement and application

1.—(1) The title of these Regulations is the Council Tax (Additional Provisions for Discount Disregards) (Amendment) (Wales) Regulations 2023.

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

(3) These Regulations apply in relation to Wales.

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- (1) See the definition of “prescribed”.
- (2) 1992 c. 14; there are amendments to section 116 not relevant to these Regulations.
- (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).

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

2. In regulation 5(8) (Class H) of the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992⁽¹⁾, at the end insert “where and for so long as the person resides with a sponsor under that scheme”.

Rebecca Evans

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

14 February 2023

⁽¹⁾ S.I. 1992/552, amended by S.I. 2019/431 (W. 100) and 2022/722 (W. 160). There are other amending instruments which are not relevant to these Regulations.