
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

2022 No. 210 (W. 68)

COUNCIL TAX, WALES

**The Council Tax (Joint and Several
Liability of Care Leavers) (Wales)
Regulations 2022**

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend sections 6, 7, 8 and 9 of the Local Government Finance Act 1992 to provide that, in relation to chargeable dwellings in Wales, care leavers aged 24 or under who fall within, and meet the conditions prescribed within, regulation 5(7) of the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992 are not jointly or severally liable to pay council tax, whether or not they are married or in a civil partnership.

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.

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**The Council Tax (Joint and Several
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<i>Made</i>	<i>1 March 2022</i>
<i>Laid before Senedd Cymru</i>	<i>4 March 2022</i>
<i>Coming into force</i>	<i>1 April 2022</i>

The Welsh Ministers make the following Regulations in exercise of the powers conferred on them by paragraph 12 of Schedule 1 to the Local Government Finance Act 1992⁽¹⁾.

Title and commencement

1.—(1) The title of these Regulations is the Council Tax (Joint and Several Liability of Care Leavers) (Wales) Regulations 2022.

(2) These Regulations come into force on 1 April 2022.

Amendments to the Local Government Finance Act 1992

2.—(1) The Local Government Finance Act 1992 is amended as follows.

(2) In section 6 (persons liable to pay council tax), after subsection (4) insert—

“(4A) Subsection (3) also does not apply in relation to a chargeable dwelling in Wales as respects any day on which one or more of the persons mentioned fall to be disregarded for the purposes of discount for a relevant reason and one or more of them do not; and liability to pay

(1) 1992 c. 14; paragraph 12 of Schedule 1 was inserted by section 156 of the Local Government and Elections (Wales) Act 2021 (asc. 1).

the council tax in respect of the dwelling and that day is determined as follows—

- (a) if only one of those persons does not fall to be so disregarded, that person is solely liable;
- (b) if two or more of those persons do not fall to be so disregarded, they are each jointly and severally liable.

(4B) For the purposes of subsection (4A), a person falls to be disregarded for the purposes of discount for a relevant reason if that person falls within, and meets the conditions prescribed in, Class G (care leavers) as prescribed in regulation 5(7) of the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992 (S.I. 1992/552).”

(3) In section 7 (liability in respect of caravans and boats) in subsection (5) for “Subsection (4)” substitute “Subsections (4) and (4A)” and for “it applies” substitute “they apply”.

(4) In section 8 (liability in prescribed cases) in subsection (5) for “Subsection (4)” substitute “Subsections (4) and (4A)” and for “it applies” substitute “they apply”.

(5) In section 9 (liability of spouses), after subsection (2) insert—

“(2A) Subsection (1) also does not apply in relation to a chargeable dwelling in Wales as respects any day on which the other person mentioned falls to be disregarded for the purposes of discount by virtue of falling within, and meeting the conditions prescribed in, Class G (care leavers) as prescribed in regulation 5(7) of the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992 (S.I. 1992/552).”

Rebecca Evans

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

1 March 2022