



Local Government Finance (Wales) Act 2024

2024 asc 6

PART 2

COUNCIL TAX

Changes to council tax payable

18 Discounts

(1) The 1992 Act is amended as follows.

(2) In section 6—

- (a) in subsection (4), for “for the purposes of discount by virtue of paragraph 2 (severely mentally impaired) or 4 (students etc.) of Schedule 1 to this Act” substitute “in accordance with subsection (4C)”;
- (b) omit subsections (4A) and (4B);
- (c) before subsection (5), insert—

“(4C) For the purposes of subsection (4), a person mentioned in subsection (3) falls to be disregarded if—

- (a) in relation to a chargeable dwelling in England, the person falls to be disregarded for the purposes of discount by virtue of paragraph 2 (severely mentally impaired) or 4 (students etc.) of Schedule 1 to this Act;
- (b) in relation to a chargeable dwelling in Wales, the person—
 - (i) falls to be disregarded for the purposes of discount by virtue of regulations made under section 11E(5), and
 - (ii) is also prescribed by the Welsh Ministers in regulations made under this paragraph as falling to be disregarded for the purposes of subsection (4).

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(4D) A statutory instrument containing regulations made under subsection (4C)(b)(ii) may not be made unless a draft of the instrument has been laid before, and approved by a resolution of, Senedd Cymru.”

(3) In section 9—

- (a) in subsection (2), for “for the purposes of discount by virtue of paragraph 2 (the severely mentally impaired) or 4 (students etc.) of Schedule 1 to this Act” substitute “in accordance with subsection (2A)”;
- (b) for subsection (2A), substitute—

“(2A) For the purposes of subsection (2), a person mentioned in subsection (1) falls to be disregarded if—

- (a) in relation to a chargeable dwelling in England, the person falls to be disregarded for the purposes of discount by virtue of paragraph 2 (severely mentally impaired) or 4 (students etc.) of Schedule 1 to this Act;
- (b) in relation to a chargeable dwelling in Wales, the person falls to be disregarded for the purposes of section 6(4) (see subsection (4C) of that section).”

(4) In section 11—

- (a) in the heading, after “Discounts”, insert “: England”;
- (b) in subsection (1), after “any chargeable dwelling”, insert “in England”;
- (c) in subsection (2)—
 - (i) for “11C, 12, 12A and 12B”, substitute “and 11C”;
 - (ii) after “any chargeable dwelling”, insert “in England”;
- (d) in subsection (5), at the end, insert “in relation to any chargeable dwelling in England”.

(5) After section 11D, insert—

“11E Discounts: Wales

(1) Where subsection (2) or (3) apply in respect of any chargeable dwelling in Wales and any day, the amount of council tax payable in respect of the dwelling for the day is subject to a discount of an amount prescribed, or calculated in accordance with provision prescribed, by the Welsh Ministers in regulations (but see also section 11F).

(2) This subsection applies where, on the day concerned—

- (a) any of the following criteria is met—
 - (i) there is only one resident of the dwelling and that resident does not fall to be disregarded for the purposes of discount,
 - (ii) there are two or more residents of the dwelling and each of them except one falls to be disregarded for the purposes of discount, or
 - (iii) there are one or more residents of the dwelling and each of them falls to be disregarded for the purposes of discount, and
- (b) any further conditions prescribed by the Welsh Ministers in regulations are met.

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- (3) This subsection applies where, on the day concerned, such other criteria as may be prescribed by the Welsh Ministers in regulations are met.
- (4) Regulations made under subsection (1) may—
 - (a) prescribe a different amount of discount, or different provision for calculating an amount of discount, in relation to different criteria (including in relation to any criteria prescribed in accordance with subsection (3));
 - (b) make provision about cases where more than one discount applies (including, but not limited to, making provision about the amount of council tax that is payable).
- (5) For the purpose of subsection (2), a person falls to be disregarded for the purposes of discount if the person is of a description prescribed by the Welsh Ministers in regulations.
- (6) Regulations made under subsection (2)(b) or (3) may prescribe conditions or criteria (as the case may be) by reference to—
 - (a) the type or physical characteristics of, or other matters relating to, dwellings;
 - (b) the circumstances of, or other matters relating to, any person who is liable to the amount of council tax concerned.
- (7) Any statutory instrument containing regulations made under this section may not be made unless a draft of the instrument has been laid before, and approved by a resolution of, Senedd Cymru.

11F Discounts: Wales (less discount or no discount)

- (1) Where council tax payable in respect of any chargeable dwelling in Wales and any day is subject to a discount because section 11E(1) applies, the Welsh Ministers may for any financial year by regulations prescribe classes of dwelling in relation to which the amount of the discount is subject to any determination made in accordance with subsection (2).
- (2) For any financial year, a billing authority in Wales may determine in relation to its area, or such part of its area as it may specify, that the discount in relation to a class of dwellings prescribed—
 - (a) does not apply, or
 - (b) is less than the amount of discount prescribed or calculated under section 11E(1).
- (3) A class of dwellings may be prescribed under subsection (1) by reference to—
 - (a) the type or physical characteristics of, or other matters relating to, dwellings;
 - (b) the circumstances of, or other matters relating to, any person who is liable to the amount of council tax concerned.
- (4) A billing authority may vary or revoke a determination for a financial year, but only before the beginning of that year.

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- (5) A billing authority that makes a determination under this section must, before the end of the period of 21 days beginning with the day the determination is made—
- (a) publish a notice of the determination electronically, and
 - (b) make arrangements for members of the public who would otherwise not be able to access that notice to do so.
- (6) The validity of a determination is not affected by a failure to comply with subsection (5).
- (7) Any statutory instrument containing regulations made under this section may not be made unless a draft of the instrument has been laid before, and approved by a resolution of, Senedd Cymru.”
- (6) Omit section 12.
- (7) In section 12A—
- (a) for subsection (1), substitute—

“(1) For any financial year, a billing authority in Wales may determine in relation to its area, or such part of its area as it may specify, that if on any day a dwelling is a long-term empty dwelling the amount of council tax payable in respect of the dwelling and the day is increased by such percentage of not more than 300 as it may specify in the determination.

(1A) Where a determination is made in accordance with subsection (1) and a discount applies, the authority must calculate the amount of council tax payable by first adding the percentage increase mentioned in subsection (1) and then subtracting the discount.”;
 - (b) omit subsection (6).
- (8) In section 12B—
- (a) for subsection (1) substitute—

“(1) For any financial year, a billing authority in Wales may determine in relation to its area, or such part of its area as it may specify, that if on any day the conditions mentioned in subsection (2) are satisfied in respect of a dwelling the amount of council tax payable in respect of the dwelling and the day is increased by such percentage of not more than 300 as it may specify in the determination.

(1A) Where a determination is made in accordance with subsection (1) and a discount applies, the authority must calculate the amount of council tax payable by first adding the percentage increase mentioned in subsection (1) and then subtracting the discount.”;
 - (b) omit subsection (7).
- (9) In section 66, for “12”, substitute “11F”.
- (10) In section 67, for “12”, substitute “11F”.
- (11) In Schedule 1—
- (a) in the heading, after “Discount”, insert “: England”;
 - (b) omit paragraph 12.

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19 Reduced amounts

- (1) The 1992 Act is amended as follows.
- (2) In section 13—
 - (a) in subsection (1), after “may” insert “, in relation to England, and the Welsh Ministers must, in relation to Wales,”;
 - (b) in subsection (3), for “12” substitute “11E, 11F”;
 - (c) in subsection (4), after “thinks” insert “, or the Welsh Ministers think,”;
 - (d) in subsection (7), after “thinks” insert “, or the Welsh Ministers think,”;
 - (e) in subsection (8)—
 - (i) in paragraph (a), after “billing authority” insert “in England”;
 - (ii) after paragraph (b), insert—
 - “(ba) provision requiring the Welsh Ministers to specify in a report, for the purposes of the regulations, an amount in relation to each billing authority in Wales;
 - “(bb) provision requiring the Welsh Ministers to lay that report before Senedd Cymru,”;
 - (f) after subsection (10), insert—

“(11) The Welsh Ministers may issue guidance about how a billing authority is to give effect to regulations made by them under this section.

(12) A billing authority in Wales must have regard to guidance issued under subsection (11).”
- (3) In section 13A—
 - (a) in subsection (1)—
 - (i) omit paragraph (b);
 - (ii) in paragraph (c), for “(b)” substitute “pursuant to regulations made by the Welsh Ministers under section 13”.
 - (b) omit subsections (4), (5) and (8);
 - (c) in subsection (9), omit “or regulations under subsection (4)”.
- (4) In section 32—
 - (a) in subsection (3)(a), omit “its council tax reduction scheme,”;
 - (b) in subsection (12), omit paragraph (c).
- (5) In section 33—
 - (a) in subsection (1), in the definition of “P”, omit “its council tax reductions scheme,”;
 - (b) in subsection (1A), omit sub-paragraph (iii).
- (6) In section 66, in subsection (2), after paragraph (b), insert—

“(bza) a matter prescribed, or provided for, in accordance with subsections (1) or (2) of section 13, in regulations made by the Welsh Ministers under that section;”.
- (7) Omit Schedule 1B.