

*These notes refer to the Local Government and Elections (Wales)
Act 2021 (c.1) which received Royal Assent on 20 January 2021*

LOCAL GOVERNMENT AND ELECTIONS (WALES) ACT 2021

EXPLANATORY NOTES

GENERAL OVERVIEW OF THE ACT

Part 8 – Local Government Finance

27. Provision is made in Part 8 relating to local government finance, including measures to tackle non-domestic rates avoidance, the removal of the power to provide for imprisonment of council tax debtors and the provision of a power to make regulations regarding joint and several liability for council tax.