

# **LOCAL GOVERNMENT AND ELECTIONS (WALES) ACT 2021**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 8: Local Government Finance**

##### ***Section 156 – Joint and several liability to pay council tax***

682. **Section 156** amends Schedule 1 to the Local Government Finance Act 1992 (“the 1992 Act” to expand the power in paragraph 11 of that Schedule. That power enables the Welsh Ministers to specify descriptions of people (beyond those already mentioned in Schedule 1) who are to be disregarded when calculating how many people are resident in a dwelling for the purposes of determining whether there is to be a discount in the amount of council tax which is payable.
683. As expanded by section 156, that power enables the Welsh Ministers to provide that a person who is to be disregarded for the purposes of a council tax discount is also not to be jointly or severally liable for council tax (that is, they are not to be liable to pay council tax either individually, or jointly with others).