

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

COMMENTARY ON SECTIONS

Part 8: Local Government Finance

Section 157 – Removal of power to provide for imprisonment of council tax debtors

684. This section amends paragraph 8 of Schedule 4 to the 1992 Act. Paragraph 1 of that Schedule provides a broad power to the Welsh Ministers to make regulations in relation to the recovery of council tax. The effect of this section is to remove the power of the Welsh Ministers to make provision under which a person may be sent to prison for non-payment of council tax.