



Local Government and Elections (Wales) Act 2021

2021 asc 1

PART 8

LOCAL GOVERNMENT FINANCE

Council tax

156 Joint and several liability to pay council tax

In Schedule 1 to the Local Government Finance Act 1992 (c. 14) (persons disregarded for the purposes of discount), after paragraph 11 (persons of other descriptions) insert—

- “12 (1) Regulations under paragraph 11 made by the Welsh Ministers may amend Chapter 1 of Part 1 (but not this Schedule) for the purpose of providing that a person who, under the regulations, is to be disregarded for the purposes of discount on a particular day is also not to be jointly or severally liable to pay council tax in respect of any chargeable dwelling and that day.
- (2) Regulations which make provision as described in sub-paragraph (1) may also make provision about how liability to pay the council tax in respect of a dwelling is to be determined.”

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

- (1) Schedule 4 to the Local Government Finance Act 1992 (c. 14) (enforcement) is amended as follows.
- (2) In paragraph 8(1) (commitment to prison), after “provide” insert “, in relation to the recovery of any sum which has become payable to a billing authority in England, ”.

Changes to legislation: There are currently no known outstanding effects for the Local Government and Elections (Wales) Act 2021, Cross Heading: Council tax. (See end of Document for details)

- (3) In paragraph 20 (interpretation), for “paragraph 6” substitute “ paragraphs 5(1A)(b)(ii), 6 and 8 ”.

158 Procedure for certain regulations and orders made under the Local Government Finance Act 1992

- (1) The Local Government Finance Act 1992 (c. 14) is amended as follows.
- (2) In section 32 (calculation of budget requirement by principal councils in Wales), after subsection (9) insert—
- “(9A) A statutory instrument containing regulations under subsection (9) is subject to annulment in pursuance of a resolution of Senedd Cymru.”
- (3) In section 33 (calculation of basic amount of council tax by principal councils in Wales), after subsection (5) insert—
- “(5A) A statutory instrument containing regulations under subsection (5) is subject to annulment in pursuance of a resolution of Senedd Cymru.”
- (4) In section 41 (issue of precepts by local precepting authorities in Wales), after subsection (3) insert—
- “(3A) A statutory instrument containing regulations under subsection (3) is subject to annulment in pursuance of a resolution of Senedd Cymru.”
- (5) In section 43 (calculation of budget requirement by major precepting authorities in Wales), after subsection (7) insert—
- “(7A) A statutory instrument containing regulations under subsection (7) is subject to annulment in pursuance of a resolution of Senedd Cymru.”
- (6) In section 44 (calculation of basic amount of council tax by major precepting authorities in Wales), after subsection (5) insert—
- “(5A) A statutory instrument containing regulations under subsection (5) is subject to annulment in pursuance of a resolution of Senedd Cymru.”
- (7) In section 113 (general provision about orders and regulations made under the Act), after subsection (4) insert—
- “(5) Paragraphs 33 and 34 of Schedule 11 to the Government of Wales Act 2006 make provision about the Senedd Cymru procedures that apply to any statutory instrument containing regulations or an order made in exercise of functions conferred upon the Secretary of State or the National Assembly for Wales by this Act that have been transferred to the Welsh Ministers by virtue of paragraph 30 of that Schedule.”

Changes to legislation:

There are currently no known outstanding effects for the Local Government and Elections (Wales) Act 2021, Cross Heading: Council tax.