



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.”