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WELSH STATUTORY INSTRUMENTS

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**2022 No. 370 (W. 90)**

**COUNCIL TAX, WALES**

**The Council Tax (Long-term Empty Dwellings and Dwellings Occupied Periodically) (Wales) Regulations 2022**

*Made* - - - - 23 March 2022

*Coming into force* - - 1 April 2022

The Welsh Ministers make the following Regulations in exercise of the powers conferred on them by sections 12A(13)(a), 12B(12) and 113(2) of the Local Government Finance Act 1992<sup>(1)</sup>.

A draft of this instrument has been laid before, and approved by a resolution of, Senedd Cymru in accordance with sections 12A(14) and 12B(13) of that Act<sup>(2)</sup>.

**Title and commencement**

1.—(1) The title of these Regulations is the Council Tax (Long-term Empty Dwellings and Dwellings Occupied Periodically) (Wales) Regulations 2022.

(2) These Regulations come into force on 1 April 2022.

**Amendments to the Local Government Finance Act 1992**

2. In sections 12A(1)(b) and 12B(1)(b) of the Local Government Finance Act 1992, for “100” substitute “300”.

**Transitional provision**

3. For the purpose of the financial year beginning on 1 April 2022 only, the references to “300” inserted by regulation 2 into section 12A(1)(b) and 12B(1)(b) of the Local Government Finance Act 1992 are to be interpreted as references to “100”.

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(1) 1992 c. 14. Sections 12A and 12B of the Act were inserted by section 139 of the Housing (Wales) Act 2014 (anaw 7).

(2) See also section 40 of the Legislation (Wales) Act 2019 (anaw 4) for provision about the procedure that applies to this instrument.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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23 March 2022

*Rebecca Evans*  
Minister for Finance and Local Government, one  
of the Welsh Ministers

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend sections 12A and 12B of the Local Government Finance Act 1992 to provide that for a financial year beginning on or after 1 April 2023, a billing authority in Wales may determine in relation to its area, that if on any day a dwelling is a long-term empty dwelling or a dwelling occupied periodically, the amount of council tax payable in respect of that dwelling and that day is increased by a percentage of not more than 300.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, a regulatory impact assessment has been prepared as to the likely costs and benefits of complying with these Regulations. A copy can be obtained from Local Government Finance Reform, Welsh Government, Cathays Park, Cardiff, CF10 3NQ.