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WELSH STATUTORY INSTRUMENTS

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**2022 No. 210**

**The Council Tax (Joint and Several Liability  
of Care Leavers) (Wales) Regulations 2022**

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

2.—(1) The Local Government Finance Act 1992 is amended as follows.

(2) In section 6 (persons liable to pay council tax), after subsection (4) insert—

“(4A) Subsection (3) also does not apply in relation to a chargeable dwelling in Wales as respects any day on which one or more of the persons mentioned fall to be disregarded for the purposes of discount for a relevant reason and one or more of them do not; and liability to pay the council tax in respect of the dwelling and that day is determined as follows—

- (a) if only one of those persons does not fall to be so disregarded, that person is solely liable;
- (b) if two or more of those persons do not fall to be so disregarded, they are each jointly and severally liable.

(4B) For the purposes of subsection (4A), a person falls to be disregarded for the purposes of discount for a relevant reason if that person falls within, and meets the conditions prescribed in, Class G (care leavers) as prescribed in regulation 5(7) of the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992 ([S.I. 1992/552](#)).”

(3) In section 7 (liability in respect of caravans and boats) in subsection (5) for “Subsection (4)” substitute “Subsections (4) and (4A)” and for “it applies” substitute “they apply”.

(4) In section 8 (liability in prescribed cases) in subsection (5) for “Subsection (4)” substitute “Subsections (4) and (4A)” and for “it applies” substitute “they apply”.

(5) In section 9 (liability of spouses), after subsection (2) insert—

“(2A) Subsection (1) also does not apply in relation to a chargeable dwelling in Wales as respects any day on which the other person mentioned falls to be disregarded for the purposes of discount by virtue of falling within, and meeting the conditions prescribed in, Class G (care leavers) as prescribed in regulation 5(7) of the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992 ([S.I. 1992/552](#)).”