
WELSH STATUTORY INSTRUMENTS

2023 No. 253 (W. 33)

COUNCIL TAX, WALES

**The Council Tax (Exceptions to Higher Amounts)
(Wales) (Amendment) Regulations 2023**

<i>Made</i>	- - - -	<i>2 March 2023</i>
<i>Laid before Senedd Cymru</i>		<i>6 March 2023</i>
<i>Coming into force</i>	- -	<i>1 April 2023</i>

The Welsh Ministers make the following Regulations in exercise of the powers conferred on them by section 12B(5) and (6) of the Local Government Finance Act 1992⁽¹⁾.

Title and commencement

1.—(1) The title of these Regulations is the Council Tax (Exceptions to Higher Amounts) (Wales) (Amendment) Regulations 2023.

(2) These Regulations come into force on 1 April 2023.

Amendments to the Council Tax (Exceptions to Higher Amounts) (Wales) Regulations 2015

2.—(1) The Council Tax (Exceptions to Higher Amounts) (Wales) Regulations 2015⁽²⁾ are amended as follows.

(2) In regulation 9 (Class 6) for paragraph (1) substitute—

“(1) The class of dwellings prescribed for the purpose of this regulation (“Class 6”) comprises every dwelling the occupation of which is restricted by a planning condition—

- (a) preventing occupancy for a continuous period of at least 28 days in any one year period;
- (b) specifying that the dwelling may be used for holiday let only; or
- (c) preventing occupancy as a person’s sole or main residence.”

⁽¹⁾ 1992 c. 14. Section 12B of the Act was inserted by section 139 of the Housing (Wales) Act 2014 (anaw 7).

⁽²⁾ S.I. 2015/2068, amended by the Civil Partnership (Opposite-sex Couples) Regulations (S.I. 2019/1458) Schedule 3, paragraph 102(1).

2 March 2023

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 regulation 9 (Class 6) of the Council Tax (Exceptions to Higher Amounts) (Wales) Regulations 2015 to add properties subject to a planning condition that specifies a dwelling may only be used for holiday lets or restricting occupancy of that property as a person's sole or main residence as a class of dwelling to which a billing authority may not make a determination to apply a higher rate of council tax.

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 the Local Government Strategic Finance Division, Welsh Government, Cathays Park, Cardiff CF10 3NQ.