

2023 No. (W.)

COUNCIL TAX, WALES

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

EXPLANATORY NOTE

(This note is not part of the Order)

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 short term 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.

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Made ***

Laid before Senedd Cymru ***

Coming into force 1 April 2023

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—

(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 2019/1458 Sch.3(2) para.102(1).

- (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 short term holiday let only; or
- (c) preventing occupancy as a person's sole or main residence."

Name

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

Date