
DRAFT WELSH STATUTORY INSTRUMENTS

2026 No.

COUNCIL TAX, WALES

**The Council Tax (Discounts, Disregards and Exemptions) (Wales)
Regulations 2026**

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made by the Welsh Ministers in exercise of their powers under the Local Government Finance Act 1992 (“the 1992 Act”) and the Local Government Finance (Wales) Act 2024 (“the 2024 Act”).

In particular, these Regulations revoke and consolidate provisions in sections 6, 9 and section 11 of, and Schedule 1 to, the 1992 Act, the Council Tax (Discount Disregards) Order 1992, the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992, the Council Tax (Exempt Dwellings) Order 1992 and the Council Tax (Prescribed Classes of Dwellings) (Wales) Regulations 1998. They also set out certain provisions in sections 6, 9 and 11 of, and Schedule 1 to, the 1992 Act.

Part 1 contains general and interpretation provisions.

Part 2 prescribes the amount of a council tax discount in relation to occupancy and particular classes of unoccupied dwellings. In particular they prescribe the amount of a discount where there is a single occupant of a dwelling, the amount of a discount where all occupants of a dwelling are disregarded (for which see Part 3), and particular dwelling related discounts.

Part 3 prescribes classes of persons who are disregarded for the purposes of a council tax discount under Part 2.

Part 4 prescribes exceptions (for some classes of persons who are disregarded for the purposes of a council tax discount) from being jointly and severally liable for council tax.

Part 5 prescribes exemptions from the liability to pay council tax in relation to particular classes of dwellings.

Part 6 introduces Schedule 4 which makes provision for consequential amendments and revocations.

Schedule 1 makes further provision for job-related dwellings.

Schedules 2 and 3 make further provision in relation to students and prescribed educational establishments.

Schedule 4 contains amendments and revocations which are consequential on these Regulations.

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 Finance Reform Division, Welsh Government, Cathays Park, Cardiff, CF10 3NQ and is published on www.gov.wales.

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Made

Coming into force in accordance with regulation 1(2)

The Welsh Ministers make the following Regulations in exercise of the powers conferred on the Secretary of State by sections 4(3), and 113(1) and (2) of the Local Government Finance Act 1992(1), and now vested in them(2), and in exercise of the powers conferred on them by sections 6(4C)(b)(ii)(3) and 11E(1)(4) of that Act and section 22(1)(a) of the Local Government Finance (Wales) Act 2024(5).

In accordance with sections 6(4D) and 11E(7) of the Local Government Finance Act 1992(6), a draft of this instrument has been laid before and approved by resolution of Senedd Cymru.

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- (1) 1992 c. 14. The power to make an order under section 4 of the Local Government Finance Act 1992 (c. 14) (“the 1992 Act”) may be exercised to make regulations by virtue of section 39 of the Legislation (Wales) Act 2019 (anaw 4). See the definition of “prescribed” in section 116(1) of the 1992 Act. Section 113(1) and (2) were amended by section 80(4) and (5) of the Localism Act 2011 (c. 20). There are other amendments which are not relevant to these Regulations.
 - (2) The functions of the Secretary of State, so far as exercisable in relation to Wales, were transferred to the National Assembly for Wales by article 2 of, and Schedule 1 to, the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672). Those functions were subsequently transferred to the Welsh Ministers by virtue of paragraph 30 of Schedule 11 to the Government of Wales Act 2006 (c. 32).
 - (3) Section 6(4C)(b)(ii) was inserted into the Local Government Finance Act 1992 by section 18(2)(c) of the Local Government Finance (Wales) Act 2024 (asc 6).
 - (4) Section 11E(1) was inserted into the Local Government Finance Act 1992 by section 18(5) of the Local Government Finance (Wales) Act 2024.
 - (5) 2024 asc 6.
 - (6) Sections 6(4D) and 11E(7) were inserted into the Local Government Finance Act 1992 by section 18(2)(c) and (5), respectively, of the Local Government Finance (Wales) Act 2024. See also section 40 of the Legislation (Wales) Act 2019 for provision about the procedure that applies to this instrument.

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PART 1 GENERAL

Title, coming into force and application

1.—(1) The title of these Regulations is the Council Tax (Discounts, Disregards and Exemptions) (Wales) Regulations 2026.

(2) These Regulations come into force on 1 April 2026 other than the following provisions which come into force on 26 January 2026 for the purposes of a council tax reduction scheme made for a financial year beginning on or after 1 April 2026—

- (a) regulation 1;
- (b) regulation 30 so far as it relates to paragraphs 10 and 11 of Schedule 4;
- (c) paragraph 10 of Schedule 4;
- (d) paragraph 11 of Schedule 4.

(3) In paragraph (2)—

“billing authority” (*“awdurdod bilio”*) has the meaning given in section 1(2)(b) of the Local Government Finance Act 1992;

“council tax reduction scheme” (*“cynllun gostyngiadau'r dreth gyngor”*) means a scheme made by a billing authority in accordance with the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013(7), or the scheme that applies in default by virtue of paragraph 6(1)(e) of Schedule 1B to the 1992 Act.

(4) These Regulations apply in relation to Wales.

Interpretation

2. In these Regulations—

“the 1992 Act” (*“Deddf 1992”*) means the Local Government Finance Act 1992;

“apprentice” (*“prentis”*) has the meaning given in paragraph 1 of Schedule 2;

“caravan” (*“arafán”*) has the meaning given in section 29(1) of the Caravan Sites and Control of Development Act 1960(8);

“chargeable dwelling” (*“annedd drethadwy”*) has the meaning given in section 4(2) of the 1992 Act;

“council tax” (*“y dreth gyngor”*) has the meaning given in section 1(1) of the 1992 Act;

“dwelling” (*“annedd”*) has the meaning given in section 3 of the 1992 Act;

“institution” (*“sefydliad”*) means those institutions situated in England and Wales which, in relation to students and student nurses, are prescribed educational establishments within the meaning of paragraph 1 of Schedule 3;

“leave to enter or remain” (*“caniatâd i ddod i mewn i'r Deyrnas Unedig neu i aros ynnddi”*) means, in relation to a person (“P”), a person—

(7) S.I. 2013/3029 (W. 301), amended by S.I. 2014/66 (W. 6), 2014/513, 2014/825 (W. 83), 2014/852, 2015/44 (W. 3), 2015/971, 2016/50 (W. 21), 2017/46 (W. 20), 2018/14 (W. 7), 2019/11 (W. 5), 2020/16 (W. 2), 2021/34 (W. 9), 2022/51 (W. 19), 2022/634, 2022/1329, 2023/47 (W. 6), 2023/1071, 2024/56 (W. 16) and 2025/59 (W. 17).

(8) 1960 c. 62.

- (a) who has—
- (i) applied for refugee status but has, as a result of that application, been informed in writing by a person acting under the authority of the Secretary of State for the Home Department that, although P is considered not to qualify for recognition as a refugee, it is thought right to allow P to enter or remain in the United Kingdom on the grounds of discretionary leave, and who has been granted leave to enter or remain accordingly,
 - (ii) not applied for refugee status but has been informed in writing by a person acting under the authority of the Secretary of State for the Home Department that it is thought right to allow P to enter or remain in the United Kingdom on the grounds of discretionary leave, and who has been granted leave to enter or remain accordingly,
 - (iii) been granted leave to remain on the grounds of family life under the immigration rules⁽⁹⁾,
 - (iv) been granted leave to remain on the grounds of private life under the immigration rules, or
 - (v) been informed in writing by a person acting under the authority of the Secretary of State for the Home Department that, although P is not considered to qualify for leave to remain on the grounds of private or family life under the immigration rules, P has been granted leave to remain outside the rules on the grounds of Article 8 of the European Convention on Human Rights,
- (b) whose period of leave to enter or remain has not expired or has been renewed and the period for which it was renewed has not expired or in respect of whose leave to enter or remain an appeal is pending within the meaning of section 104 of the Nationality, Immigration and Asylum Act 2002⁽¹⁰⁾, and
- (c) who has been ordinarily resident in the United Kingdom and Islands throughout the period since P was granted leave to enter or remain;

“qualifying person” (“*person cymhwysol*”) means a person who would be liable (either solely or jointly and severally liable with another person or persons) for council tax in respect of the dwelling concerned on a particular day but for these Regulations;

“student” (“*myfyriwr*”) means a person who is—

- (a) a foreign language assistant, within the meaning of paragraph 2 of Schedule 2,
- (b) a person undertaking a full-time course of education, within the meaning of paragraphs 3 and 4 of that Schedule, or
- (c) a person undertaking a qualifying course of education, within the meaning of paragraphs 5 and 6 of that Schedule;

“student nurse” (“*myfyriwr nyrsio*”) has the meaning given in paragraph 7 of Schedule 2.

PART 2

DISCOUNTS

Discounts for single occupants

3. The amount of council tax payable in respect of any chargeable dwelling and any day⁽¹¹⁾ is subject to a discount equal to 25% of that amount if on that day—

⁽⁹⁾ The immigration rules are made under section 3(2) of the Immigration Act 1971.

⁽¹⁰⁾ 2002 c. 41. Section 104 was amended by paragraph 26(a) and (b) of Schedule 1 to S.I. 2010/21, and paragraph 47(3) and (4) of Schedule 9 to the Immigration Act 2014 (c. 22). There are other amending instruments, but none are relevant to these Regulations.

⁽¹¹⁾ See section 2 of the Local Government Finance Act 1992 in relation to liability to tax determined on a daily basis.

- (a) there is only one resident of the dwelling and that resident does not fall to be disregarded for the purposes of discount, or
- (b) there are two or more residents of the dwelling and each of them except one falls to be disregarded for those purposes.

Discounts where all occupants disregarded

4. The amount of council tax payable in respect of any chargeable dwelling and any day is subject to a discount equal to 50% of that amount if on that day—

- (a) there are one or more residents of the dwelling, and
- (b) each of them falls to be disregarded for the purposes of discount.

Provision for discount disregards

5. Part 3 makes provision for persons to be disregarded for the purposes of discount under regulations 3 and 4.

Dwelling related discounts

6. The amount of council tax payable in respect of any chargeable dwelling and any day is subject to a discount equal to 50% of that amount if on that day the dwelling is unoccupied and—

- (a) consists of a pitch occupied by a caravan, or a mooring occupied by a boat, or
- (b) where a qualifying person in relation to that dwelling is a qualifying person in relation to another dwelling which for them is job-related.

Job-related dwellings

7. A dwelling is job-related for a person if it falls within the description set out in paragraph 1 or 2 of Schedule 1.

**PART 3
DISREGARDS**

Persons disregarded for purposes of discount

8. A person is disregarded for the purposes of discount under regulations 3 and 4 on any day if on that day they meet any of the descriptions of persons set out in this Part.

Persons in detention

9.—(1) A person who is—

- (a) detained in a prison (within the meaning of section 53 of the Prison Act 1952⁽¹²⁾);
- (b) detained in any other place by virtue of an order of a court of the United Kingdom;
- (c) detained by virtue of an order or award (whether or not of a court) made anywhere in proceedings in respect of a service offence within the meaning of section 50(2) of the Armed Forces Act 2006⁽¹³⁾;

⁽¹²⁾ 1952 c. 52. There are amendments to section 53 which are not relevant to these Regulations.

⁽¹³⁾ 2006 c. 52. Section 50 was amended by paragraph 3(2) and (4) of Schedule 4 to the Armed Forces Act 2011 (c. 18) and paragraph 5 of Schedule 14 to the Criminal Justice and Courts Act 2015 (c. 2).

- (d) temporarily discharged under section 28 of the Prison Act 1952(14), or temporarily released under rules made under section 47(15) of that Act;
- (e) temporarily released under rules made under section 300 of the Armed Forces Act 2006;
- (f) detained under paragraph 2 of Schedule 3 to the Immigration Act 1971(16);
- (g) detained under Part 2(17) or section 47(18), 48(19) or 136(20) of the Mental Health Act 1983;
- (h) imprisoned under, or in service custody within the meaning of, section 29 of the Armed Forces Act 2006 and, where a person is in custody, the custody forms part of a continuous period exceeding 48 hours.

(2) Paragraph (1) does not apply where a person is detained under section 76 of the Magistrates' Court Act 1980(21), or section 108(1)(a) or (b) of the Powers of the Criminal Courts (Sentencing) Act 2000(22), for default in payment of a fine.

(3) In paragraph (1), "order" includes a sentence, direction, warrant or other means of giving effect to a decision of the court concerned.

Significant cognitive impairment

10.—(1) A person who—

- (a) is subject to a significant cognitive impairment within the meaning given in paragraph (2),
- (b) is stated in a certificate of a registered medical practitioner to have been or likely to be subject to a significant cognitive impairment as regards any period which includes the day, and
- (c) is entitled to one or more of the qualifying benefits listed in paragraph (3) or meets the requirements in paragraph (4) or (5).

(2) A person is subject to a significant cognitive impairment if they have a severe and permanent mental condition or neurological change that impacts on the brain's ability to function and has a significant impact on that individual's daily life.

(3) The qualifying benefits referred to in paragraph (1)(c) are—

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- (14) Section 28 was amended by Part 2 of Schedule 5 to the Offender Management Act 2007 (c. 21).
 - (15) Section 47 was amended by Schedule 4 to the Criminal Justice Act 1961 (c. 39), section 66(5) of the Criminal Justice Act 1967 (c. 80), paragraph 33 of Schedule 8 to the Courts Act 1971 (c. 23), paragraph 7 of Schedule 14 to the Criminal Justice Act 1982 (c. 48), section 6 of the Criminal Justice and Public Order Act 1994 (c. 33), section 16(3), of, and paragraph 3 of Schedule 9 to, the Criminal Justice and Courts Act 2015, and section 2(1) of the Prisons (Substance Testing) Act 2021 (c. 18).
 - (16) 1971 c. 77. Paragraph 2 was amended by paragraph 1(b) of Schedule 10 to the Criminal Justice Act 1982, paragraph 7 of Schedule 7 to the Nationality, Immigration and Asylum Act 2002 (c. 41), section 34 of the Asylum and Immigration (Treatment of Claimants, etc) Act 2004 (c. 19), section 53 of the Immigration, Asylum and Nationality Act 2006 (c. 13), section 60(11) of, and paragraph 21(2) of Schedule 10 to, the Immigration Act 2016 (c. 19), and section 12(2) of the Illegal Migration Act 2023 (c. 37). There are other amending provisions which are not yet commenced.
 - (17) 1983 c. 20. Part 2 was amended by the Children Act 1989 (c. 41), the National Health Service and Community Care Act 1990 (c. 19), the Health Authorities Act 1995 (c. 17), the Mental Health (Patients in the Community) Act 1995 (c. 52), the Adoption and Children Act 2002 (c. 38), the Health and Social Care (Community Health and Standards) Act 2003 (c. 43), the Children Act 2004 (c. 31), the National Health Service (Consequential Provisions) Act 2006 (c. 43), the Mental Health Act 2007 (c. 12), the Health and Social Care Act 2012 (c. 7), the Crime and Courts Act 2013 (c. 22), the Children and Families Act 2014 (c. 6), S.I. 1991/1881, 2007/961 (W. 85), 2008/2833 and 2010/813. There are other amending instruments but none are relevant.
 - (18) Section 47 was amended by paragraph 1 of Schedule 6 to the Crime (Sentences) Act 1997 (c. 43), paragraph 18 of Schedule 10 to the Domestic Violence, Crime and Victims Act 2004 (c. 28), paragraph 97 of Schedule 16 to the Armed Forces Act 2006 and section 4(7) of, and paragraph 10 of Schedule 1 and Part 1 of Schedule 11 to, the Mental Health Act 2007 (c. 12).
 - (19) Section 48 was amended by section 62(10)(a) of the Nationality, Immigration and Asylum Act 2002, paragraph 8 of Part 17 of Schedule 1 to the Statute Laws (Repeals) Act 2004 (c. 14) and section 5(3) of, and paragraph 11 of Schedule 1 to, the Mental Health Act 2007.
 - (20) Section 136 was amended by section 44(3) of, and paragraph 10(b) of Schedule 2 to, the Mental Health Act 2007 and section 80(4) to (7), 81(5) and 82(3) of the Policing and Crime Act 2017 (c. 3).
 - (21) 1980 c. 43. Section 76 was amended by paragraph 46 of Schedule 13 to the Tribunals, Courts and Enforcement Act 2007 (c. 15) and paragraph 49(a) of Schedule 10 to the Crime and Courts Act 2013 (c. 22).
 - (22) 2000 c. 6. Section 108 was amended by paragraph 163 of Schedule 24 to the Sentencing Act 2020 (c. 17).

- (a) an attendance allowance under section 64**(23)** of that Act;
- (b) a severe disablement allowance under section 68**(24)** of that Act;
- (c) the care component of a disability living allowance under section 71**(25)** of that Act, payable at the highest rate under section 72(4)(a) or the middle rate under section 72(4)(b) of that Act;
- (d) an increase in the rate of their disablement pension under section 104 of that Act;
- (e) an unemployability supplement under Part 1 of Schedule 7 to that Act**(26)**;
- (f) working tax credit under the Tax Credits Act 2002**(27)** that includes—
 - (i) a disability element under regulation 9 of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002**(28)**, or
 - (ii) a severe disability element under regulation 17**(29)** of those Regulations;
- (g) the daily living component of personal independence payment under section 78 of the Welfare Reform Act 2012**(30)**;
- (h) an armed forces independence payment under article 24A of the Armed Forces and Reserve Forces (Compensation Scheme) Order 2011**(31)**;
- (i) a constant attendance allowance under—
 - (i) article 14 of the Personal Injuries (Civilians) Scheme 1983**(32)**, or
 - (ii) article 8 of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006**(33)**;
- (j) an unemployability allowance under—
 - (i) article 18 of the Personal Injuries (Civilians) Scheme 1983**(34)**, or
 - (ii) article 12 of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006**(35)**;
- (k) income support where the applicable amount includes a disability premium in respect of which the additional condition in paragraph 12(1)(b) of Schedule 2 to the Income Support (General) Regulations 1987**(36)** is satisfied;
- (l) universal credit under Part 1 of the Welfare Reform Act 2012, where—
 - (i) an award of universal credit includes an amount under regulation 27(1) of the Universal Credit Regulations 2013 in respect of the fact that the person in question has limited capability for work and work-related activity or would include such an amount but for regulation 27(4)**(37)** of those Regulations, or

(23) Section 64 was amended by section 66(1) of the Welfare Reform and Pensions Act 1999 (c. 30), paragraph 41 of Schedule 1 to the Pensions Act 2007 (c. 22), and paragraph 5 of Schedule 9 to the Welfare Reform Act 2012 (c. 5).

(24) Section 68 was repealed by section 65 of the Welfare Reform and Pensions Act 1999 but with savings for those entitled to severe disablement allowance for days immediately before 6 April 2001 (see article 4 of S.I. 2000/2958).

(25) Section 71 was amended by section 67(1) of the Welfare and Reform Pensions Act 1999.

(26) Part 1 of Schedule 7 was amended by paragraph 41(2) of Schedule 1 and Schedule 2 to the Social Security (Incapacity for Work) Act 1994, paragraph 43 of Schedule 8 to the Pension Schemes Act 1993 (c. 48), paragraph 36(2) of Schedule 2 to the Jobseekers Act 1995 (c. 18), paragraph 52(1) to (4) of Schedule 24 to the Civil Partnership Act 2004 S.I. 2012/823, 2014/560, 2014/3213 and 2019/1458.

(27) 2002 c. 21. Working tax credit was abolished by section 33(1)(f) of the Welfare Reform Act 2012 except in so far as it is saved by S.I. 2019/167.

(28) S.I. 2002/2005. Regulation 9 was substituted by S.I. 2003/701. Other amending instruments are S.I. 2003/2815, 2006/217, 2008/1879, 2012/848, 2013/388, 2013/591, 2013/630, 2014/658 and 2021/1286.

(29) Regulation 17 was amended by S.I. 2013/388 and 2013/591.

(30) 2012 c. 5.

(31) S.I. 2011/517. Article 24A was inserted by S.I. 2013/436 and amended by S.I. 2017/247 and 2025/307.

(32) S.I. 1983/686; relevant amending instrument is S.I. 2001/420.

(33) S.I. 2006/606. Article 8 was amended by S.I. 2009/706 and 2024/176.

(34) S.I. 1983/686. Article 18 was amended by S.I. 1985/1313, 1992/702, 1997/812, 2001/420, 2002/672, 2005/3031, 2006/765 and 2007/646.

(35) Article 12 was amended by S.I. 2007/909, 2012/359, 2016/374 and 2019/1458.

(36) S.I. 1987/1967. Paragraph 12(1)(b) of Schedule 2 was amended by S.I. 2010/1907.

(37) S.I. 2013/376. Regulation 27(1) and (4) were amended by S.I. 2017/204.

- (ii) the person has limited capability for work within the meaning of regulation 39 of those Regulations.
- (4) The requirements in this paragraph are—
- (a) the person in question has reached pensionable age as defined for the purposes of Parts 1 to 4 of the Social Security Contributions and Benefits Act 1992, and
 - (b) had they not reached pensionable age they would be entitled to one of the benefits listed in paragraph (3).
- (5) The requirements in this paragraph are that—
- (a) the person in question is a person whose partner is in receipt of jobseeker's allowance, and
 - (b) by virtue of the person in question's incapacity for work, the applicable amount under regulation 83(38) or 84(39) of the Jobseeker's Allowance Regulations 1996 includes a premium which falls to be determined under paragraph 14(1)(d) or (g)(40) of Schedule 1 to those Regulations.

Persons in respect of whom child benefit is payable

- 11.**—(1) A person who—
- (a) is aged 18 years or over, but
 - (b) in relation to whom another person is entitled to child benefit or would be so entitled but for paragraph 1(c) of Schedule 9 to the Social Security Contributions and Benefits Act 1992.
- (2) In this regulation, "child benefit" has the meaning given in section 141 of the Social Security Contributions and Benefits Act 1992(41).

Students

- 12.** A person who is a student, student nurse or apprentice.

Students: entitlement to certificate of education and information to be included

- 13.**—(1) By way of evidence that a person is a student or student nurse for the purposes of regulation 12, an institution must, on request, supply a certificate under this regulation to any person who is following or, subject to paragraph (3), has followed a course of education at that institution as a student or student nurse.
- (2) The information required to be included in a certificate is—
- (a) the name and address of the prescribed educational establishment by which the certificate is issued,
 - (b) the full name of the person to whom it is issued,
 - (c) their date of birth,
 - (d) a statement certifying that they are following or have followed a course of education as a student or student nurse, and
 - (e) the date when they became a student or a student nurse at the establishment and the date when their course came, or is expected to come, to an end.
- (3) An institution may refuse to comply with a request made more than one year after the person making it has ceased to follow a course of education at that institution.

(38) S.I. 1996/207. Regulation 83 was amended by S.I. 2001/3767, 2003/455, 2003/1121, 2009/3228 and 2017/725.

(39) Regulation 84 was amended by S.I. 1996/1516, 2001/3767, 2003/455, 2003/1121, 2009/3228 and 2017/725.

(40) Paragraph 14(1)(g) was amended by S.I. 1996/1516, 2013/388, 2022/177, 2024/919 and 2025/227.

(41) Section 141 was amended by section 1(1) of the Child Benefit Act 2005 (c. 6).

Spouses, civil partners and dependants of students

14. A person who—

- (a) is the spouse, civil partner or dependant of a student,
- (b) is not a British citizen, and
- (c) is prevented, by the terms of their leave to enter or remain in the United Kingdom, from taking paid employment or from claiming benefits.

School and college leavers

15.—(1) A person who—

- (a) is aged 19 years or under, and
- (b) has within the relevant period ceased to undertake a full-time course of education or qualifying course of education.

(2) In this regulation, the day in question must be within the same relevant period as that in which the cessation takes place.

(3) In this regulation—

- (a) “full-time course of education” and “qualifying course of education” have the same meaning as set out in Part 2 of Schedule 2;
- (b) “relevant period” means the period after 30 April and before 1 November in any year.

Hospital patients

16.—(1) A person who is a patient and has their sole or main residence in a hospital.

(2) In this regulation, “hospital” means—

- (a) a health service hospital within the meaning of section 275(1) of the National Health Service Act 2006⁽⁴²⁾ or section 206(1) of the National Health Service (Wales) Act 2006⁽⁴³⁾;
- (b) a military, air-force or naval unit or establishment where medical or surgical treatment is provided for persons subject to service law within the meaning of section 374 of the Armed Forces Act 2006.

Patients in homes in England and Wales

17.—(1) A person who—

- (a) has their sole or main residence in a care home, independent hospital or hostel in England or Wales, and
- (b) is receiving care or treatment (or both) in the care home, independent hospital or hostel.

(2) In this regulation—

“care home” (“*cartref gofal*”) means—

- (a) a care home in England within the meaning of section 3 of the Care Standards Act 2000⁽⁴⁴⁾;
- (b) a building or part of a building in which accommodation is provided under section 18 or 19 of the Care Act 2014⁽⁴⁵⁾;

(42) 2006 c. 41. Section 275(1) was amended by paragraph 138(2)(b) of Schedule 4 to the Health and Social Care Act 2012. There are other amendments which are not relevant to these Regulations.

(43) 2006 c. 42, to which there are amendments not relevant to these Regulations.

(44) 2000 c. 14. Section 3 was amended by paragraph 4(3) of Schedule 5 to the Health and Social Care Act 2008 (c. 14), and paragraph 3 of Schedule 3 to the Regulation and Inspection of Social Care (Wales) Act 2016 (anaw 2).

(45) 2014 c. 23.

- (c) a place at which a care home service, within the meaning of paragraph 1 of Schedule 1 to the Regulation and Inspection of Social Care (Wales) Act 2016⁽⁴⁶⁾, is provided wholly or mainly to persons aged 18 years or over;
- (d) a building or part of a building in which accommodation is provided for persons aged 18 years or over under section 35 or 36 of the Social Services and Well-being (Wales) Act 2014⁽⁴⁷⁾;

“hostel” (“*hostel*”) means—

- (a) premises approved under section 13(1) of the Offender Management Act 2007⁽⁴⁸⁾;
- (b) a building or part of a building—
 - (i) which is solely or mainly used for the provision of residential accommodation, otherwise than in separate and self-contained sets of premises, together with personal care, for persons who require such personal care by reason of old age, disablement, past or present alcohol or drug dependence, or past or present mental disorder, and
 - (ii) which is not a care home or independent hospital;

“independent hospital” (“*ysbyty annibynnol*”) means—

- (a) a hospital within the meaning of section 275(1)⁽⁴⁹⁾ of the National Health Service Act 2006 that is not a health service hospital as defined by that section;
- (b) a hospital within the meaning given in section 2(2) of the Care Standards Act 2000⁽⁵⁰⁾.

Care workers

18.—(1) A person who—

- (a) is engaged in providing care or support (or both) to another person or other persons, and
- (b) satisfies the conditions set out in paragraph (2).

(2) The conditions are that the person is—

- (a) providing care or support (or both) to a person who is entitled to one of more of the following benefits—
 - (i) a higher attendance allowance under section 65⁽⁵¹⁾ of the Social Security Contributions and Benefits Act 1992;
 - (ii) the care component of a disability living allowance under section 71 of that Act, payable at the highest rate under section 72(4)(a) or the middle rate under section 72(4)(b) of that Act;
 - (iii) an increase in the rate of their disablement pension under section 104 of that Act;
 - (iv) a constant attendance allowance under article 14 of the Personal Injuries (Civilians) Scheme 1983, or under article 8 of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006;
 - (v) the standard or enhanced rate of the daily living component of personal independence payment under section 78 of the Welfare Reform Act 2012;
 - (vi) an armed forces independence payment under article 24A of the Armed Forces and Reserve Forces (Compensation Scheme) Order 2011,

⁽⁴⁶⁾ 2016 anaw 2. Paragraph 1 was amended by section 29(1)(a)(ii) of, and paragraph 2(6) of Schedule 1 to, the Health and Social Care (Wales) Act 2025 (asc 1).

⁽⁴⁷⁾ 2014 anaw 4.

⁽⁴⁸⁾ 2007 c. 21. Section 13 was amended by section 1(2) of the Approved Premises (Substance Testing) Act 2022.

⁽⁴⁹⁾ The definition of “health service hospital” was amended by paragraph 138(2)(b) of Schedule 4 to the Health and Social Care Act 2012. There are other amendments to section 275 which are not relevant to these Regulations.

⁽⁵⁰⁾ See section 2(3) for exceptions to the definition of a health service hospital and section 121(1) for the meaning of a health service hospital.

⁽⁵¹⁾ Section 65 was amended by S.I. 2011/2426.

- (b) resident in the same dwelling as the person to whom they are providing care or support (or both),
- (c) providing that care or support (or both) for at least 35 hours a week on average, and
- (d) providing that care or support (or both) to a person who is not their spouse, civil partner, or child (or step-child) under the age of 18 years.

Residents of certain dwellings

19.—(1) A person who has their sole or main residence in a dwelling to which paragraph (2) applies.

(2) This paragraph applies to any dwelling if—

- (a) it is for the time being providing residential accommodation, whether as a hostel or night shelter or otherwise, and
- (b) the accommodation is predominantly provided—
 - (i) otherwise than in separate and self-contained sets of premises,
 - (ii) for persons of no fixed abode and no settled way of life, and
 - (iii) under licences to occupy which do not constitute tenancies.

(3) In this regulation, “hostel” has the meaning given in regulation 17(2).

International headquarters and defence organisations

20. A person who is a civilian or military member, within the meaning of paragraph 1(1) and (3) of the Schedule to the International Headquarters and Defence Organisations Act 1964(52), of a headquarters specified in Schedule 2 to the Visiting Forces and International Headquarters (Application of Law) Order 1999(53), or a dependant of such a member.

Visiting forces

21. A person who has a relevant association with a visiting force within the meaning of section 12 of the Visiting Forces Act 1952(54).

Diplomats and people who benefit from diplomatic immunity

22.—(1) A person who satisfies the conditions in paragraphs (2) and (3).

(2) The person falls within any of the following descriptions—

- (a) a person on whom privileges and immunities are conferred by section 2 of the Diplomatic Privileges Act 1964(55);
- (b) a person on whom privileges and immunities are conferred under paragraph 5(1) of Part 2 of the Schedule to the Commonwealth Secretariat Act 1966(56);

(52) 1964 c. 5.

(53) S.I. 1999/1736.

(54) 1952 c. 67. Section 12 was amended by paragraph 14 of Schedule 15 to the Criminal Justice Act 1988 (c. 33).

(55) 1964 c. 81. Section 2 is subject to section 3 of the Act. Section 2 was amended by paragraph 24 of Schedule 27 to the Social Security Act 1973 (c. 38), Part 1 of Schedule 1 to the Social Security (Consequential Provisions) Act 1975 (c. 18), section 14(2) of, and paragraph 87 of Schedule 3 to, the Finance (No. 2) Act 1992 (c. 48), paragraph 1 of Schedule 14 to the Value Added Tax Act 1994 (c. 23), S.I. 1974/164, 1974/823 and 1992/3261. There are other amendments to section 2 which are not relevant to these Regulations.

(56) 1966 c. 10. Paragraph 5(1) was amended by Schedule 7 to the British Nationality Act 1981 and section 3(a) of, and the Schedule to, the International Organisations Act 2005 (c. 20). There are other amendments to paragraph 5(1) which are not relevant to these Regulations.

- (c) a person on whom privileges and immunities are conferred by section 1 of the Consular Relations Act 1968⁽⁵⁷⁾;
 - (d) a person who is, in relation to any organisation specified in an Order in Council made under section 1(2) of the International Organisations Act 1968⁽⁵⁸⁾, within a class of persons mentioned in section 1(3) of that Act to which the relevant Order extends relief from rates as specified in paragraph 9 of Schedule 1 to that Act;
 - (e) a person on whom privileges and immunities are conferred by article 3 or 4 of the Commonwealth Countries and Republic of Ireland (Immunities and Privileges) Order 1985⁽⁵⁹⁾;
 - (f) a person who is the head of any office established as described in section 1(1) of the Hong Kong Economic and Trade Office Act 1996⁽⁶⁰⁾.
- (3) The person does not fall within any of the following descriptions—
- (a) a British citizen within the meaning of Part 1 of the British Nationality Act 1981⁽⁶¹⁾;
 - (b) a British protected person within the meaning of section 38 of that Act;
 - (c) a British overseas territories citizen within the meaning of Part 2 of that Act;
 - (d) a British National (Overseas) or British Overseas citizen within the meaning of section 50(1)⁽⁶²⁾ of that Act;
 - (e) a British subject within the meaning of Part 4 of that Act;
 - (f) a permanent resident of the United Kingdom.

Religious communities

23. A person who—

- (a) is a member of a religious community, the principal occupation of which consists of prayer, contemplation, education, the relief of suffering, or any combination of these, and
- (b) has no income or capital of their own (disregarding any income by way of a pension in respect of former employment) and is dependant on the community to provide for their material needs.

Care leavers

24. A person who is—

- (a) aged 24 years or under, and
- (b) a category 3 young person within the meaning of section 104(2) of the Social Services and Well-being (Wales) Act 2014.

Persons from Ukraine

25. A person who holds permission to enter or stay in the United Kingdom—

⁽⁵⁷⁾ 1968 c. 18. Section 1 was amended by section 12(2) of the International Organisations Act 1968 (c. 48), paragraph 78 of Schedule 27 to the Social Security Act 1973 (c. 38), Schedule 1 to the Social Security (Consequential Provisions) Act 1975 (c. 18), paragraph 6 of Schedule 4 to the Customs and Excise Management Act 1979 (c. 2), Schedule 7 to the British Nationality Act 1981, paragraph 89(1) of Schedule 3 to the Finance (No. 2) Act 1992, paragraph 3 of Schedule 14 to the Value Added Tax Act 1994, paragraph 102(2) of Schedule 8 to the Taxation (Cross-border Trade) Act 2018 (c. 22) and S.I. 1986/948.

⁽⁵⁸⁾ 1968 c. 48. Paragraph 9 of Schedule 1 was amended by paragraph 12 of Schedule 4 to the Customs and Excise Management Act 1979 (c. 2).

⁽⁵⁹⁾ S.I. 1985/1983.

⁽⁶⁰⁾ 1996 c. 63.

⁽⁶¹⁾ 1981 c. 61.

⁽⁶²⁾ The definition of “British overseas territory” was inserted into section 50(1) by section 1(1)(a) of the British Overseas Territories Act 2002 (c. 8). The list of territories can be found in Schedule 6 to the British Nationality Act 1981. The definitions of “British National (Overseas)” and “British Overseas citizen” were inserted into section 50(1) by S.I. 1986/948.

- (a) granted under the Homes for Ukraine Sponsorship Scheme route in Appendix Ukraine Scheme to the Immigration Rules(63), or
 - (b) granted under the Ukraine Permission Extension Scheme(64) in that Appendix,
- where and for so long as the person resides with a sponsor or host under either of those schemes.

PART 4

DISAPPLICATION OF JOINT AND SEVERAL LIABILITY

Disapplication of joint and several liability

26. The following persons are prescribed for the purposes of sections 6(4) and 9(2) (disapplication of joint and several liability) of the 1992 Act—

- (a) any person who falls within the description in regulation 10 (significant cognitive impairment);
- (b) any person who falls within the description in regulation 12 (students);
- (c) any person who falls within the description in regulation 24 (care leavers).

PART 5

EXEMPT DWELLINGS

Exempt dwellings

27. The dwellings in this Part are prescribed under section 4 of the 1992 Act as dwellings which are exempt from the liability to pay council tax.

Interpretation

28. In this Part—

“contract-holder” (“*deiliad contract*”) means a person who, in relation to a dwelling in Wales—

- (a) has an occupation contract, the occupation date of which is within the preceding 12 months,
- (b) has a secure contract within the meaning of section 8(2) of that Act, or
- (c) has an introductory standard contract within the meaning of section 16(4) of that Act;

“occupation contract” (“*contract meddiannaeth*”) has the meaning given in section 7 of the Renting Homes (Wales) Act 2016(65);

“occupation date” (“*dyddiad meddiannu*”) means, in relation to an occupation contract, the day on which the contract-holder is entitled to begin occupying the dwelling;

“relevant Ukrainian person” (“*person Wcreinaidd perthnasol*”) means a person who holds permission to enter or to stay in the United Kingdom granted under the Homes for Ukraine

(63) The Homes for Ukraine Sponsorship Scheme is set out under paragraphs UKR 11.1 to UKR 20.2 to Appendix Ukraine Scheme of the Immigration Rules (<https://www.gov.uk/guidance/immigration-rules/immigration-rules-appendix-ukraine-scheme>). Home Office guidance in relation to this scheme is available here: <https://www.gov.uk/guidance/apply-for-a-visa-under-the-ukraine-sponsorship-scheme>.

(64) The Ukraine Permission Extension Scheme is set out under paragraphs UKR 29.1 to UKR 38.1 to Appendix Ukraine Scheme of the Immigration Rules (<https://www.gov.uk/guidance/immigration-rules/immigration-rules-appendix-ukraine-scheme>). Home Office guidance in relation to this scheme is available here: <https://www.gov.uk/guidance/applying-to-the-ukraine-permission-extension-scheme>.

(65) 2016 anaw 1.

Sponsorship Scheme route in Appendix Ukraine Scheme of the Immigration Rules or the Ukraine Permission Extension Scheme in that Appendix;

“single property” (“*eiddo sengl*”) means property which would be one dwelling within the meaning of section 3 of the 1992 Act apart from its inclusion in the Council Tax (Chargeable Dwellings) Order 1992⁽⁶⁶⁾;

“tenant” (“*tenant*”) means a person who in relation to a dwelling in Wales is a statutory tenant of a dwelling within the meaning of section 2 of the Rent Act 1977⁽⁶⁷⁾ or section 4 of the Rent (Agriculture) Act 1976⁽⁶⁸⁾.

Classes of exempt dwellings

29. A dwelling is an exempt dwelling on a particular day if on that day it falls within one of the following classes—

Class A

(1) A dwelling which satisfies the requirement set out in paragraph (2) unless it has been such a dwelling for a continuous period of 12 months or more ending immediately before the day in question (but see paragraph (5)).

(2) The requirement referred to in paragraph (1) is that the dwelling is unoccupied and—

- (a) requires or is undergoing major repair work to render it habitable,
- (b) is undergoing structural alteration,
- (c) has undergone major repair work to render it habitable, if less than 6 months have elapsed since the date on which the work was substantially completed and the dwelling has remained unoccupied since that date, or
- (d) has undergone structural alteration, if less than 6 months have elapsed since the date on which the alteration was substantially completed and the dwelling has remained unoccupied since that date.

(3) In paragraph (2), “major repair work” includes structural repair work.

(4) In considering whether a dwelling has been unoccupied for any period specified in this Class, any one period not exceeding 6 weeks, during which it was not unoccupied, is to be disregarded.

(5) Where a person (“P”) purchases a dwelling on or after 1 April 2026 which has previously been exempt within this class, a further 12 month exemption will apply if the conditions set out in paragraphs (1) and (2) are satisfied.

(6) A billing authority may require from P evidence of the purchase in the form of a legal transfer or deed of ownership from the seller (or previous owner) to P including, for registered properties, a record of a change in ownership recorded with HM Land Registry.

Class B

(1) A dwelling, owned by a body established for charitable purposes only, which is unoccupied and has been so for less than 6 months and was last occupied in furtherance of the objects of the charity.

(2) In considering whether a dwelling has been unoccupied for any period specified in this Class, any one period not exceeding 6 weeks, during which it was not unoccupied, is to be disregarded.

⁽⁶⁶⁾ S.I. 1992/549.

⁽⁶⁷⁾ 1977 c. 42. Section 2 was amended by S.I. 2023/550 (W. 85).

⁽⁶⁸⁾ 1976 c. 80. Section 4 was amended by paragraph 72 of Schedule 23 to the Rent Act 1977, sections 39(4) and 140(2) of, and paragraphs 10 to 12 of Schedule 4, and Schedule 18 to, the Housing Act 1988 (c. 50), paragraph 10(2), (3)(a) to (c) and (4) of Schedule 8 to the Civil Partnership Act 2004, S.I. 2019/1458 and 2022/1166.

Class C

(1) A dwelling which is unoccupied and unfurnished and has been so for less than 6 months since it was occupied.

(2) In considering whether a dwelling has been unoccupied for any period specified in this Class, any one period not exceeding 6 weeks, during which it was not unoccupied, is to be disregarded.

(3) Where a person ("P") purchases a dwelling on or after 1 April 2026 which has previously been exempt within this class, a further 6-month exemption will apply if the conditions set out in paragraph (1) are satisfied.

(4) A billing authority may require from P evidence of the purchase in the form of a legal transfer or deed of ownership from the seller (or previous owner) to P including, for registered properties, a record of a change in ownership recorded with HM Land Registry.

Class D

(1) An unoccupied dwelling which—

(a) would be, but for their detention elsewhere in the circumstances specified in regulation 9, the sole or main residence of a person ("P") who is an owner or tenant of, or contract-holder in relation to, the dwelling, or

(b) was previously P's sole or main residence, if they have been detained in those circumstances for the whole period since it last ceased to be such.

(2) In paragraph (1), a dwelling is to be regarded as unoccupied if its only occupant or occupants are persons detained elsewhere in the circumstances there mentioned.

Class E

An unoccupied dwelling which was previously the sole or main residence of a person who is an owner or tenant of, or contract-holder in relation to, the dwelling and who, since the dwelling ceased to be their sole or main residence, has had their sole or main residence elsewhere in the circumstances specified in regulation 16 or 17.

Class F

(1) An unoccupied dwelling in relation to which—

(a) has been unoccupied since the date of death of a person ("the deceased"),

(b) satisfies one of the conditions in paragraph (2), and

(c) one of the following conditions are satisfied—

(i) the grant of probate or letters of administration in relation to the estate have not been obtained and the second anniversary of the date of death has not passed, or

(ii) the date of the grant of probate or letters of administration in relation to the estate is less than 12 months ago.

(2) The conditions referred to in paragraph (1)(b) are that (but see also paragraph (3))—

(a) the deceased had, at the date of their death, a freehold interest in the dwelling, or a leasehold interest in the dwelling which was granted for a term of 6 months or more, and

(i) no person is a qualifying person in respect of the dwelling, or

(ii) a person is a qualifying person in respect of the dwelling acting in their capacity as executor or administrator, and no person is a qualifying person in any other capacity, or

(b) the deceased was a tenant of, or contract-holder in relation to, the dwelling at the date of their death, and an executor or administrator acting in their capacity as such is liable for rent or, as the case may be, a licence fee, for the day.

(3) Where the date of death of the deceased occurs before the coming into force of these Regulations, the date of death is taken as the date of the coming into force of these Regulations.

Class G

An unoccupied dwelling—

- (a) the occupation of which is prohibited by law, or
- (b) which is kept unoccupied by reason of action taken under powers conferred by or under any Act of Parliament or Act of Senedd Cymru, with a view to prohibiting its occupation or to acquiring it.

Class H

An unoccupied dwelling which is held for the purpose of being available for occupation by a minister of any religious denomination as a residence from which to perform the duties of their office unless it has been a dwelling for a continuous period of 12 months or more ending with the day in question.

Class I

An unoccupied dwelling which was previously the sole or main residence of a person who is an owner or tenant of, or contract-holder in relation to, the dwelling and who, since the dwelling ceased to be their sole or main residence, has, for the purpose of receiving personal care required by them by reason of old age, disablement, illness, past or present alcohol or drug dependence or past or present mental disorder, had their sole or main residence in another place (not being a hospital within the meaning of regulation 16 or a care home, independent hospital or hostel within the meaning of regulation 17).

Class J

An unoccupied dwelling which was previously the sole or main residence of a person who is an owner or tenant of, or contract-holder in relation to, the dwelling and who, since the dwelling ceased to be their sole or main residence, has had their sole or main residence in another place for the purpose of providing, or better providing, personal care for a person who requires such care by reason of old age, disablement, illness, past or present alcohol or drug dependence or past or present mental disorder.

Class K

An unoccupied dwelling—

- (a) which was last occupied as the sole or main residence of a qualifying person (“the last occupier”), and
- (b) in relation to which every qualifying person is a student and either—
 - (i) has been a student throughout the period since the last occupier ceased to occupy the dwelling as their sole or main residence, or
 - (ii) has become a student within 6 weeks of the day the last occupier ceased to occupy the dwelling as their sole or main residence.

Class L

An unoccupied dwelling where a mortgagee is in possession under the mortgage.

Class M

A dwelling comprising a hall of residence provided predominantly for the accommodation of students which is—

- (a) owned or managed by a prescribed educational establishment within the meaning of Schedule 3 or by a body established for educational charitable purposes only, or
- (b) the subject of an agreement allowing such an establishment to nominate the majority of the persons who are to occupy the accommodation so provided.

Class N

- (1) A dwelling which is—
 - (a) occupied by one or more residents, all of whom are relevant persons, or
 - (b) occupied as term-time accommodation by one or more residents, all of whom are relevant persons.
- (2) In paragraph (1)—
 - (a) “relevant person” means—
 - (i) a student;
 - (ii) a student’s spouse, civil partner or dependant being in each case a person who is not a British citizen and who is prevented, by the terms of their leave to enter or remain in the United Kingdom, from taking paid employment or from claiming benefits;
 - (iii) a person to whom regulation 15 (school and college leavers) applies;
 - (iv) where there are other residents of the dwelling who fall within paragraph (i), (ii) or (iii), a relevant Ukrainian person;
 - (b) a dwelling is to be regarded as occupied by a relevant person as term time accommodation during any vacation in which they—
 - (i) hold a freehold or leasehold interest in or licence to occupy the whole or any part of the dwelling, and
 - (ii) have previously used or intend to use the dwelling as term time accommodation.

Class O

A dwelling of which the Secretary of State for Defence is the owner, and which is held for the purposes of armed forces accommodation other than accommodation for visiting forces within the meaning of section 12 of the Visiting Forces Act 1952.

Class P

A dwelling in respect of which at least one person, who is a qualifying person, has a relevant association with a visiting force, within the meaning of section 12 of the Visiting Forces Act 1952, on that day.

Class Q

An unoccupied dwelling in relation to which a person is a qualifying person in their capacity as a trustee in bankruptcy under the Insolvency Act 1986⁽⁶⁹⁾;

Class R

A dwelling consisting of a pitch or a mooring which is not occupied by a caravan or a boat.

Class S

A dwelling occupied only by a person or persons aged 17 years or under or one or more such persons together with one or more relevant Ukrainian persons.

⁽⁶⁹⁾ 1986 c. 45.

Class T

An unoccupied dwelling which—

- (a) forms part of a single property which includes another dwelling, and
- (b) may not be let separately from that other dwelling without a breach of planning control within the meaning of section 171A of the Town and Country Planning Act 1990⁽⁷⁰⁾.

Class U

(1) A dwelling occupied only—

- (a) by one or more persons subject to a significant cognitive impairment, or
- (b) by one or more persons subject to a significant cognitive impairment, together with one or more relevant persons.

(2) In paragraph (1)—

“relevant person” (“*person perthnasol*”) means—

- (a) a student;
- (b) a student’s spouse, civil partner or dependant being in each case a person who is not a British citizen and who is prevented, by the terms of their leave to enter or remain in the United Kingdom, from taking paid employment or from claiming benefits;
- (c) a person to whom regulation 15 (school and college leavers) applies;
- (d) a relevant Ukrainian person;

“significant cognitive impairment” (“*amhariad gwybyddol sylweddol*”) has the meaning given in regulation 10(2).

Class V

(1) A dwelling in respect of which at least one person, who is a qualifying person, satisfies the conditions set out in paragraphs (2) to (4).

(2) The person falls within any of the following descriptions—

- (a) a person on whom privileges and immunities are conferred by section 2 of the Diplomatic Privileges Act 1964;
- (b) a person on whom privileges and immunities are conferred under paragraph 5(1) of Part 2 of the Schedule to the Commonwealth Secretariat Act 1966;
- (c) a person on whom privileges and immunities are conferred by section 1 of the Consular Relations Act 1968;
- (d) a person who is, in relation to any organisation specified in an Order in Council made under section 1(2) of the International Organisations Act 1968, within a class of persons mentioned in section 1(3) of that Act to which the relevant Order extends relief from rates as specified in paragraph 9 of Schedule 1 to that Act;
- (e) a person on whom privileges and immunities are conferred by article 3 or 4 of the Commonwealth Countries and Republic of Ireland (Immunities and Privileges) Order 1985;
- (f) a person who is the head of any office established as described in section 1(1) of the Hong Kong Economic and Trade Office Act 1996.

(3) The person does not fall within any of the following descriptions—

- (a) a British citizen within the meaning of Part 1 of the British Nationality Act 1981;
- (b) a British protected person within the meaning of section 38 of that Act;
- (c) a British overseas territories citizen within the meaning of Part 2 of that Act;

⁽⁷⁰⁾ 1990 c. 8. Section 171A was inserted by section 4(1) of the Planning and Compensation Act 1991 (c. 34). There are other amendments to section 171A which are not relevant to these Regulations.

- (d) a British National (Overseas) or British Overseas citizen within the meaning of section 50(1) of that Act;
- (e) a British subject within the meaning of Part 4 of that Act;
- (f) a permanent resident of the United Kingdom.

(4) There is no other dwelling in the United Kingdom which is the main residence of that person, or is the main residence within the United Kingdom of that person.

Class W

(1) A dwelling which forms part of a single property including at least one other dwelling and which is the sole or main residence of a dependant relative of a person who is resident in that other dwelling or one of those other dwellings.

(2) In paragraph (1), a relative is regarded as dependant if they are—

- (a) aged 65 years or over,
- (b) subject to a significant cognitive impairment within the meaning of regulation 10(2), or
- (c) substantially and permanently disabled (whether by illness, injury, congenital deformity or otherwise).

(3) In paragraph (1), a person is regarded as a relative of another if (but see paragraph (4))—

- (a) they are the spouse or civil partner of that person;
- (b) they are that person's parent, child, grandparent, grandchild, brother, sister, uncle or aunt, nephew or niece, great-grandparent, great-grandchild, great-uncle, great-aunt, great-nephew or great-niece;
- (c) they are that person's great-great-grandparent, great-great-grandchild, great-great-uncle, great-great-aunt, great-great-nephew or great-great-niece.

(4) This paragraph applies for the purposes of determining whether a person is regarded as a relative of another in paragraph (1)—

- (a) a relationship by marriage or civil partnership is to be treated as a relationship by blood;
- (b) a relationship between two persons living together as if they were a married couple or civil partners is to be treated as a relationship by marriage or civil partnership;
- (c) the stepchild of a person is to be treated as their child;
- (d) the child of the civil partner of a person ("A") is to be treated as A's child.

Class X

(1) A dwelling—

- (a) which is occupied by one or more care leavers, and
- (b) where every resident is either a care leaver, a relevant person, or a person subject to a significant cognitive impairment.

(2) In paragraph (1)—

"care leaver" ("*person sy'n ymadael â gofal*") is a person who meets the description given in regulation 24;

"relevant person" ("*person perthnasol*") means—

- (a) a student;
- (b) a student's spouse, civil partner or dependant being in each case a person who is not a British citizen and who is prevented, by the terms of their leave to enter or remain in the United Kingdom, from taking paid employment or from claiming benefits;
- (c) a person to whom regulation 15 (school and college leavers) applies;
- (d) a relevant Ukrainian person;

“significant cognitive impairment” (“*amhariad gwybyddol sylweddol*”) has the meaning given in regulation 10(2).

Class Y

(1) A dwelling which is a refuge provided by or commissioned by a local authority which is used wholly or mainly for the temporary and emergency accommodation of persons who have been subject to any form of abuse, domestic abuse, gender-based violence or sexual violence.

(2) In paragraph (1), “abuse”, “domestic abuse”, “gender-based violence” and “sexual violence” have the meanings given in section 24(1) of the Violence against Women, Domestic Abuse and Sexual Violence (Wales) Act 2015(71).

PART 6

CONSEQUENTIAL AMENDMENTS AND REVOCATIONS

Consequential amendments and revocations

30. Schedule 4 contains consequential amendments and revocations.

Name

Cabinet Secretary for Finance and Welsh Language, one of the Welsh Ministers
X Date 2026

SCHEDULE 1

Regulation 7

Job-related dwellings

1.—(1) A dwelling is job-related for a person if it is provided for them by reason of their employment, or for their spouse or civil partner by reason of their employment, in any of the following cases (but see sub-paragraph (2))—

- (a) where it is necessary for the proper performance of their employment duties that the employee should reside in the dwelling;
- (b) where the dwelling is provided for the better performance of their employment duties and it is customary for employers to provide dwellings for employees undertaking that kind of employment;
- (c) where, there being a special threat to the employee's security, special security arrangements are in force and the employee resides in the dwelling as part of those arrangements.

(2) If the dwelling is provided by a company and the employee is a director of that or an associated company, a dwelling is only job-related in the case described in sub-paragraph (1)(a) or (b) if —

- (a) the employment is as a full-time working director,
- (b) the company does not carry on a trade nor do its functions consist wholly or mainly in the holding of investments or other property, or
- (c) the company is established for charitable purposes only.

2.—(1) A dwelling is job-related for a person if they or their spouse or civil partner is required, under a contract described in sub-paragraph (3), to live in that dwelling (but see sub-paragraph (2)).

(2) Sub-paragraph (1) does not apply if the dwelling concerned is in whole or in part provided by any other person or persons together with whom the person or spouse or civil partner carries on a trade or business in partnership.

(3) A contract to which sub-paragraph (1) applies is a contract entered into at arm's length and requiring the person concerned or their spouse or civil partner (as the case may be) to carry on a particular trade, profession or vocation in a dwelling provided by another person and to live in a dwelling provided by that other person.

3. In this Schedule—

a company is an associated company of another if one of them has control of the other or both are under the control of the same person;

“control” (“*rheolaeth*”) has the same meaning, in relation to a body corporate, given in section 995 of the Income Tax Act 2007(**72**);

“director” (“*cyfarwyddwr*”) and “full-time working director” (“*cyfarwyddwr sy'n gweithio'n llawnamser*”), in relation to a body corporate, have the same meaning as they have in section 67 of the Income Tax (Earnings and Pensions) Act 2003(**73**) in relation to the benefits code.

(72) 2007 c. 3.

(73) 2003 c. 1.

SCHEDULE 2

Regulations 2
and 15(3)(a)

Apprentices, students and student nurses

Part 1

Apprentices

- 1.—(1) A person is an apprentice on a particular day if on that day they are—
- (a) employed for the purpose of learning a trade, business, profession, office, employment or vocation at a salary or in receipt of an allowance or both, which do not exceed the hourly rate set out in regulation 4A(1)(c) or (d) of the National Minimum Wage Regulations 2015(74), and
 - (b) for that purpose, undertaking a programme of training leading to a qualification awarded by a body—
 - (i) which is recognised by the Office of Qualifications and Examinations Regulation under section 132 of the Apprenticeships, Skills, Children and Learning Act 2009(75) in respect of the qualification, or
 - (ii) which is recognised by Qualifications Wales under Part 3 of the Qualifications Wales Act 2015(76).
- (2) In sub-paragraph (1)(b), a person is undertaking a programme on a particular day if the day falls within the relevant period for that programme.

Part 2

Students

Foreign language assistant

2. A person is a foreign language assistant on a particular day if—
- (a) on the day they are registered with the British Council(77) as a foreign language assistant, and
 - (b) the day falls within the period of their appointment as a foreign language assistant at a school or prescribed educational establishment within the meaning of Schedule 3.

Full-time course of education

- 3.—(1) A person is undertaking a full-time course of education on a particular day if—
- (a) on the day they are enrolled for the purpose of undertaking such a course with a prescribed educational establishment within the meaning of Schedule 3, and
 - (b) the day falls within the period beginning with the day on which they begin the course and ending with the day on which they cease to undertake it.
- (2) A person is to be regarded as ceasing to undertake a course of education under sub-paragraph (1)(b) if they have completed it, abandoned it or are no longer permitted by the educational establishment to undertake it.
- 4.—(1) A full-time course of education is, subject to sub-paragraphs (2) and (3), one—

(74) S.I. 2015/621. Regulation 4A was inserted by S.I. 2016/68. Paragraph (1)(c) and (d) were amended by S.I. 2025/401.

(75) 2009 c. 22. Section 132 was amended by section 35(2) of the Qualifications Wales Act 2015 (anaw 5).

(76) 2015 anaw 5. See Part 2 for the establishment of the body corporate Qualifications Wales.

(77) The British Council is a charitable body registered in England and Wales (no 209131) and Scotland (SC037733) and is an executive non-departmental public body sponsored by the Foreign, Commonwealth and Development Office.

- (a) which subsists for at least one academic year of the educational establishment concerned or, in the case of an educational establishment which does not have academic years, for at least one calendar year;
 - (b) in relation to which persons undertaking it are normally required by the educational establishment concerned to undertake periods of study, tuition or work experience (whether at premises of the establishment or otherwise)—
 - (i) of at least 24 weeks in each academic or calendar year (as the case may be) during which it subsists, and
 - (ii) which taken together amount in each such academic or calendar year to an average of at least 21 hours a week.
- (2) In determining whether a course falls within the definition in sub-paragraph (1)—
- (a) in applying paragraph (b) of that definition, a person is to be treated as undertaking work experience at any time if, as part of the curriculum of the course—
 - (i) they are at a place of employment and are providing services under their contract of employment, or
 - (ii) they are at a place where a trade, business, profession or other occupation which is relevant to the subject matter of the course is carried on, and they are there for the purposes of gaining experience of that trade, business, profession or other occupation, and references in sub-paragraph (3) to periods of work experience are to be construed accordingly;
 - (b) in applying paragraph (b) of that definition—
 - (i) the first calendar year is to be treated as beginning with the day on which the course begins, and subsequent calendar years (if any) as beginning on the anniversary of that day;
 - (ii) in relation to a course which begins part-way through an academic year of the educational establishment concerned, the academic year is to be treated as beginning at the beginning of the term in which the course begins, and subsequent academic years (if any) as beginning at the beginning of the equivalent terms in those years;
 - (iii) in relation to a course which subsists (or is treated as subsisting) other than for a number of complete academic or calendar years (as the case may be), any part of the course which lasts for less than a complete year is to be disregarded.
- (3) Except in the case of a course for the initial training of teachers in schools, a course is not to be treated as a full-time course of education if the aggregate for the course as a whole of all the periods of work experience normally required to be undertaken as part of it exceeds the aggregate of all the periods of study or tuition not constituting work experience normally so required (taking account for this purpose of any period of study, tuition or work experience in a part year which would be disregarded under sub-paragraph (2)(b)(iii)).

Qualifying course of education

5.—(1) A person is to be regarded as undertaking a qualifying course of education on a particular day if on that day—

- (a) they are aged 19 years or under,
 - (b) they are not undertaking a course of full-time education within the meaning of paragraphs 3 and 4, and
 - (c) the relevant number of hours per week for that course, or, where they are undertaking 2 or more qualifying courses with the same establishment, the aggregate of the relevant number of hours per week, exceeds 12.
- (2) A person is undertaking a course on a particular day in sub-paragraph (1) if—
- (a) the day falls in the relevant period for that course, and
 - (b) they are not an apprentice.

(3) In relation to a qualifying course of education, “the relevant number of hours per week” means the average number of hours per week a person undertaking it would normally be required to spend, in the period during which the course subsists, on relevant activities within the meaning of paragraph 6 (excluding, for the purpose of calculating that average, any period of vacation).

6.—(1) A qualifying course of education is one—

- (a) which subsists for more than 3 months,
- (b) which is not a course of higher education,
- (c) with respect to which tuition is principally received otherwise than through correspondence,
- (d) which is not undertaken in consequence of an office or employment held by the person in question, and
- (e) with respect to which the relevant activities are (insofar as they are normally carried out under the course at particular times) normally so carried out principally between 8.00am and 5.30pm.

(2) In sub-paragraph (1)—

“course of higher education” (“*cwrs addysg uwch*”) means any course of a description listed in Schedule 6 to the Education Reform Act 1988(78) or a course providing a qualification (including a professional qualification) which is equivalent to a qualification (or part of a qualification) gained from any courses of a description listed in Schedule 6 to that Act;

“relevant activities” (“*gweithgareddau perthnasol*”) means the receipt of tuition, the undertaking of supervised study or examination, and the taking part (as part of the curriculum of the course) in any supervised exercise, experiment, project or practical work.

Part 3

Student nurses

7.—(1) A person is a student nurse on a particular day if, on that day, they are undertaking a course which would (if successfully completed) lead to a first registration in the Nurses’ Part or the Midwives’ Part of the register maintained by the Nursing and Midwifery Council under article 5 of the Nursing and Midwifery Order 2001(79).

(2) A person is regarded as undertaking a course in this paragraph on a particular day if the day falls within the relevant period for that course.

Part 4

Interpretation

8. In this Schedule, the relevant period for a course or programme means the period beginning with the day on which a person begins that course or programme and ending with the day (“the last day”) they complete it, abandon it or are dismissed from it (which period includes any periods of vacation between terms and before the last day).

(78) 1988 c. 40.

(79) S.I. 2002/253, amended by S.I. 2008/838 and 2009/1182.

SCHEDULE 3

Regulations 2 and 29 and
paragraph 3(1)(a) of Schedule 2

Prescribed educational establishments

Establishments for students and student nurses

1. Subject to paragraph 2, an institution is a prescribed educational establishment within this Schedule if it is—

- (a) an institution within the further education sector within the meaning of section 91(3)(80) of the Further and Higher Education Act 1992, or
- (b) an institution within the higher education sector within the meaning of section 91(5)(81) of that Act.

2. A Ministry of Defence training establishment for the armed forces is not a prescribed educational establishment within this Schedule.

SCHEDULE 4

Regulation 30

Consequential amendments and revocations

Amendment of the Council Tax (Discount Disregards) Order 1992

1.—(1) The Council Tax (Discount Disregards) Order 1992(82) is amended as follows.

(2) In article 1—

- (a) in the title, after “commencement” insert “, application”;
- (b) after paragraph (2) insert—

“(3) This Order applies in relation to England.”

(3) In article 5(2) omit the words “in England and Wales”.

(4) In Schedule 1 omit paragraph 1(1)(b)(iii).

(5) In Schedule 2, in paragraph 2, in the definition of “relevant territory” omit “Wales,”.

Amendment of the Council Tax (Administration and Enforcement) Regulations 1992

2.—(1) The Council Tax (Administration and Enforcement) Regulations 1992(83) are amended as follows.

(2) In regulation 1(2)—

- (a) after the definition of “the Act” insert—

““the 2026 Regulations” means the Council Tax (Discounts, Disregards and Exemptions) (Wales) Regulations 2026;”;

- (b) in the definition of “discount”, as it applies in relation to Wales, for “section 11 or section 12” substitute “section 11E(1) or 11F(2)”;

- (c) omit the definition of “Exempt Dwellings Order” as it applies in relation to Wales;

(80) 1992 c. 13. Section 91(3) was amended by paragraph 13(2) of Schedule 8 to the Apprenticeships, Skills, Children and Learning Act 2009 (c. 22).

(81) Section 91(5) was amended by paragraph 4(2) of the Schedule to the Higher Education (Wales) Act 2015 (anaw 1) and S.I. 2019/1027.

(82) S.I. 1992/548, amended by S.I. 1994/543, 1995/619, 1996/636, 1997/656, 2013/388, 2013/680, 2013/638 (W. 71) and 2013/1048 (W. 110). There are other amending instruments but none is relevant to these Regulations.

(83) S.I. 1992/613, amended by S.I. 1992/3008, 2004/785 (W. 82), 2013/62 (W. 13) and 2014/129 (W. 17). There are other amending instruments but none is relevant to these Regulations.

(d) in the definition of “exempt dwelling”, as it applies in relation to Wales, for “Exempt Dwellings Order” substitute “the 2026 Regulations”.

(3) In regulation 7(3A), after “the Exempt Dwellings Order” insert “or regulation 29 of the 2026 Regulations”.

(4) In regulation 10(6)(a), after “the Exempt Dwellings Order” insert “or regulation 29 of the 2026 Regulations”.

Amendment of the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992

3.—(1) The Council Tax (Additional Provisions for Discount Disregards) Regulations 1992(**84**) is amended as follows.

(2) In regulation 1, after paragraph (2) insert—

“(3) These Regulations apply in relation to England.”

(3) Omit regulations 4 and 5.

Amendment of the Council Tax (Exempt Dwellings) Order 1992

4.—(1) The Council Tax (Exempt Dwellings) Order 1992(**85**) is amended as follows.

(2) In article 1—

(a) the existing provision becomes paragraph (1);

(b) after paragraph (1) insert—

“(2) This Order applies in relation to England.”

(3) In article 2—

(a) in paragraph (1) omit the definition of “contract-holder”;

(b) in paragraph (3A) omit “in England”.

(4) In article 3—

(a) in Class D, in paragraph (1)(a), for “, tenant or contract-holder” substitute “or tenant”;

(b) in Class E, in the opening words, for “, tenant or contract-holder” substitute “or tenant”;

(c) in Class F, in paragraph (2)(b), omit “or contract-holder”;

(d) in Class I, in the opening words, for “, tenant or contract-holder” substitute “or tenant”;

(e) in Class J, in the opening words, for “, tenant or contract-holder” substitute “or tenant”.

(5) Omit “Class X”.

Amendment of the Council Tax (Demand Notices) (Wales) Regulations 1993

5.—(1) The Council Tax (Demand Notices) (Wales) Regulations 1993(**86**) are amended as follows.

(2) In Schedule 1—

(a) in paragraph 7(a), for “section 11” substitute “section 11E(1)”;

(b) in paragraph 7(b), for “a determination made under section 12 of the 1993 Act (discounts: special provision for Wales)” substitute “a determination made under section 11F(2) of the 1992 Act”;

(84) S.I. 1992/552, amended by S.I. 2019/431 (W. 100), 2022/722 (W. 160) and 2023/154 (W. 23). There are other amending instruments but none is relevant to these Regulations.

(85) S.I. 1992/558, amended by S.I. 1992/2941, 1994/539, 1995/619, 1997/656, 1998/291, 1999/536, 2000/1025 (W. 61), 2004/2921 (W. 260), 2005/3302 (W. 256), 2019/432 (W. 101) 2022/722 (W. 160) and 2022/907 (W. 198). There are other amending instruments but none is relevant to these Regulations.

(86) S.I. 1993/255, amended by S.I. 2004/460 (W. 45) and 2013/63 (W. 14). There are other amending instruments but none is relevant to these Regulations.

- (c) in paragraph 8(a), for “an amount equal to the appropriate percentage or (in relation to paragraph 7(a)) twice the appropriate percentage (as the case may be)” substitute “an amount prescribed or calculated in relation to paragraph 7(a)”.
- (3) In Schedule 2—
- (a) in paragraph 15(b)(ii), for “section 11” substitute “section 11E(1)”;
 - (b) in paragraph 15(b)(iii), for “section 12” substitute “section 11F(1)”;
 - (c) in paragraph 15(c), for “section 12” substitute “section 11F(1)”;
 - (d) in paragraph 15(c)(i), for “subsection (3) or (4) of section 12 of the 1992 Act shall have effect in substitution for section 11(2)(a) of that Act” substitute “section 11F(2) of the 1992 Act has effect in substitution of a discount prescribed or calculated under section 11E(1) of that Act”;
 - (e) in paragraph 15(c)(ii), omit “equal to the appropriate percentage within the meaning of section 11(3) of that Act”.

Amendment of the Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995

6.—(1) The Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995(87) are amended as follows.

(2) In regulation 1(3), in the definition of “relevant percentage”, for “discount under section 11 or 12” substitute “discount under section 11E(1) or 11F(2)”.

(3) In regulation 3(5), for “the Council Tax (Exempt Dwellings) Order 1992” substitute “regulation 29 of the Council Tax (Discounts, Disregards and Exemptions) (Wales) Regulations 2026”.

Amendment of the Council Tax (Chargeable Dwellings, Exempt Dwellings and Discount Disregards) (Amendment) (Wales) Order 2004

7. In the Council Tax (Chargeable Dwellings, Exempt Dwellings and Discount Disregards) (Amendment) (Wales) Order 2004(88), omit articles 3 and 4.

Amendment of the Local Authorities (Calculation of Council Tax Base) and Council Tax (Prescribed Classes of Dwellings) (Wales) (Amendment) Regulations 2004

8. In the Local Authorities (Calculation of Council Tax Base) and Council Tax (Prescribed Classes of Dwellings) (Wales) (Amendment) Regulations 2004(89), omit regulation 8.

Amendment of the Civil Partnership Act 2004 (Consequential Amendments to Subordinate Legislation) (Wales) Order 2005

9. In the Civil Partnership Act 2004 (Consequential Amendments to Subordinate Legislation) (Wales) Order 2005(90), omit paragraphs 7, 8 and 12 of the Schedule.

Amendment of the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013

10.—(1) The Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013 are amended as follows.

(87) S.I. 1995/2561, amended by S.I. 2004/3094 (W. 268) and 2016/969 (W. 238). There are other amending instruments but none is relevant to these Regulations.

(88) S.I. 2004/2921 (W. 260).

(89) S.I. 2004/3094 (W. 268).

(90) S.I. 2005/3302 (W. 256).

(2) In Schedule 1—

(a) in paragraph 3(8), for paragraph (b) substitute—

“(b) to whom Part 3 (disregards) of the Council Tax (Discounts, Disregards and Exemptions) (Wales) Regulations 2026⁽⁹¹⁾ applies but this paragraph does not apply to a non-dependant who is a student within the meaning of Part 3 of, and Schedule 2 to, those Regulations;”;

(b) in paragraph 40(4), for “section 11 or 12” substitute “section 11E(1) or 11F(2)”.

(3) In Schedule 6—

(a) in paragraph 5(8), for paragraph (b) substitute—

“(b) to whom Part 3 (disregards) of the Council Tax (Discounts, Disregards and Exemptions) (Wales) Regulations 2026 applies but this paragraph does not apply to a non-dependant who is a student within the meaning of Part 3 of, and Schedule 2 to, those Regulations;”;

(b) in paragraph 46(4), for “section 11 or 12” substitute “section 11(E)(1) or 11F(2)”.

Amendment of the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2013

11.—(1) The Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2013 are amended as follows⁽⁹²⁾.

(2) In paragraph 28(8), for paragraph (b) substitute—

“(b) to whom Part 3 (disregards) of the Council Tax (Discounts, Disregards and Exemptions) (Wales) Regulations 2026 applies but this paragraph does not apply to a non-dependant who is a student within the meaning of Part 3 of, and Schedule 2 to, those Regulations;”;

(3) In paragraph 105(4), for “section 11 or 12” substitute “section 11(E)(1) or 11F(2)”.

Amendment of the Qualifications Wales Act 2015 (Consequential Amendments) Regulations 2016

12. In the Qualifications Wales Act 2015 (Consequential Amendments) Regulations 2016⁽⁹³⁾, omit regulation 4.

Amendment of the Council Tax (Additional Provisions for Discount Disregards) (Amendment) (Wales) Regulations 2019

13. In the Council Tax (Additional Provisions for Discount Disregards) (Amendment) (Wales) Regulations 2019⁽⁹⁴⁾, omit regulation 2(4).

Amendment of Council Tax (Exempt Dwellings) (Amendment) (Wales) Order 2019

14. In the Council Tax (Exempt Dwellings) (Amendment) (Wales) Order 2019⁽⁹⁵⁾, omit article 2.

⁽⁹¹⁾ S.I.2026/XXXX.

⁽⁹²⁾ S.I. 2013/3035 (W. 303), amended by S.I. 2014/66 (W. 6), S.I. 2014/513, S.I. 2014/825 (W. 83), S.I. 2014/852, S.I. 2015/44 (W. 3), S.I. 2015/971, S.I. 2016/50 (W. 21), S.I. 2017/46 (W. 20), S.I. 2018/14 (W. 7), S.I. 2019/11 (W. 5), S.I. 2020/16 (W. 2), S.I. 2021/34 (W. 9), S.I. 2022/51 (W. 19), S.I. 2022/634, S.I. 2022/1329, S.I. 2023/47 (W. 6), S.I. 2023/1071, S.I. 2024/56 (W. 16) and 2025/59 (W. 17).

⁽⁹³⁾ S.I. 2016/236 (W. 88).

⁽⁹⁴⁾ S.I. 2019/431 (W. 100).

⁽⁹⁵⁾ S.I. 2019/432 (W. 101).

Amendment of the Renting Homes (Wales) Act 2016 (Consequential Amendments to Secondary Legislation) Regulations 2022

15. In the Renting Homes (Wales) Act 2016 (Consequential Amendments to Secondary Legislation) Regulations 2022(**96**), omit paragraph 12 of Schedule 1.

Revocations

16. The following statutory instruments are revoked—

- (a) the Council Tax (Prescribed Classes of Dwellings) (Wales) Regulations 1998(**97**);
- (b) the Council Tax (Exempt Dwellings) (Amendment) (Wales) Order 2000(**98**);
- (c) the Council Tax (Discount Disregards) (Amendment) (Wales) Order 2003(**99**);
- (d) the Council Tax (Prescribed Classes of Dwellings) (Wales) (Amendment) Regulations 2004(**100**);
- (e) the Council Tax (Discount Disregards) (Amendment) (Wales) Order 2007(**101**);
- (f) the Council Tax (Discount Disregards) (Amendment) (Wales) Order 2010(**102**);
- (g) the Council Tax (Prescribed Classes of Dwellings) (Wales) (Amendment) Regulations 2010(**103**);
- (h) the Council Tax (Discount Disregards) (Amendment) (Wales) Order 2013(**104**);
- (i) the Council Tax (Discount Disregards) (Amendment No. 2) (Wales) Order 2013(**105**);
- (j) the Council Tax (Prescribed Classes of Dwellings) (Wales) (Amendment) Regulations 2017(**106**);
- (k) the Council Tax (Amendments Relating to Discount Disregards and Exempt Dwellings) (Wales) Regulations 2022(**107**);
- (l) the Council Tax (Additional Provisions for Discount Disregards) (Amendment) (Wales) Regulations 2023(**108**).

(**96**) S.I. 2022/907 (W. 198).

(**97**) S.I. 1998/105.

(**98**) S.I. 2000/1025 (W. 61).

(**99**) S.I. 2003/673 (W. 83).

(**100**) S.I. 2004/452 (W. 43).

(**101**) S.I. 2007/580 (W. 52).

(**102**) S.I. 2010/2448 (W. 211).

(**103**) S.I. 2010/612 (W. 58).

(**104**) S.I. 2013/638 (W. 71).

(**105**) S.I. 2013/1048 (W. 110).

(**106**) S.I. 2017/42 (W. 18).

(**107**) S.I. 2022/722 (W. 160).

(**108**) S.I. 2023/154 (W. 23).