

2025 No. (W.)

COUNCIL TAX, WALES

**The Council Tax (Chargeable
Dwellings) (Wales) Regulations
2025**

EXPLANATORY NOTE

(This note is not part of the Regulations)

Section 3 of the Local Government Finance Act 1992 (“the 1992 Act”) defines a “dwelling” for the purposes of Part 1 of that Act.

Regulation 3 of these Regulations provides for cases in which properties which would otherwise be treated as a single dwelling are to be treated as more than one, subject to regulations 4, 5 and 6.

Regulation 4 provides the calculation to establish the number of dwellings in a care home.

Regulation 5 provides that refuges must be treated as a single dwelling.

Regulation 6 provides that Houses in Multiple Occupation must be treated as a single dwelling.

Regulation 7 gives the listing officer a discretion to treat what would otherwise be multiple dwellings as a single dwelling, in prescribed circumstances.

Regulation 8 makes consequential amendments to the Council Tax (Chargeable Dwellings) Order 1992 so that it applies only in relation to England.

Regulations 9 to 17 make further necessary consequential amendments to other secondary legislation. In particular, regulation 14(4) provides that an alteration to the valuation list to treat an HMO as a single dwelling has effect from the day on which a proposal is served on the listing officer, by inserting a new provision into the Council Tax (Alteration of Lists and Appeals) Regulations 1993.

Regulation 18 revokes an Order.

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 and is published on www.gov.wales.

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2025 No. (W.)

COUNCIL TAX, WALES

**The Council Tax (Chargeable
Dwellings) (Wales) Regulations
2025**

Made ***

Laid before Senedd Cymru ***

Coming into force 1 April 2025

The Welsh Ministers make these Regulations in exercise of the powers conferred on the Secretary of State by sections 3(5)(a) and (b) and 24(1) and (7)(a) of the Local Government Finance Act 1992⁽¹⁾ and now vested in them⁽²⁾ and in exercise of the powers conferred on them by section 113(1) and (2) of that Act⁽³⁾.

Title, application and coming into force

1.—(1) The title of these Regulations is the Council Tax (Chargeable Dwellings) (Wales) Regulations 2025.

(2) These Regulations apply in relation to Wales.

(3) These Regulations come into force on 1 April 2025.

Interpretation

2. In these Regulations—

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

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- (1) 1992 c. 14. The power to make an order under section 3(5)(a) and (b) of the Local Government Finance Act 1992 may be exercised to make regulations by virtue of section 39 of the Legislation (Wales) Act 2019 (anaw 4).
- (2) The powers of the Secretary of State were transferred, in relation to Wales, to the National Assembly for Wales by virtue of article 2(1) of the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672). They were subsequently transferred to the Welsh Ministers by virtue of section 162 of, and paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c. 32).
- (3) Section 113(1) and (2) was amended by paragraph 52 of Schedule 7 to the Local Government Act 2003 (c. 26) and section 80(4) of the Localism Act 2011 (c. 20). There are other amending instruments but none is relevant to these Regulations.

“the 1992 Order” (“*Gorchymyn 1992*”) means the Council Tax (Chargeable Dwellings) Order 1992(1);

“care home” (“*cartref gofal*”) means a place at which a care home service, within the meaning of Part 1 of the Regulation and Inspection of Social Care (Wales) Act 2016(2), is provided wholly or mainly to persons aged 18 or over;

“dwelling” (“*annedd*”) has the meaning given by section 3 of the Local Government Finance Act 1992;

“listing officer” (“*swyddog rhestru*”) must be construed in accordance with section 20 of the Local Government Finance Act 1992;

“multiple property” (“*eiddo lluosog*”) means property in Wales which would, apart from these Regulations, be two or more dwellings within the meaning of section 3 of the Local Government Finance Act 1992;

“refuge” (“*lloches*”) means a building in Wales which is operated by a person otherwise than for profit and is used wholly or mainly for the temporary accommodation of persons who have been subject to any incident or pattern of incidents of—

- (a) controlling, coercive or threatening behaviour,
- (b) physical violence,
- (c) abuse of any description (whether physical or mental in nature), or
- (d) threats of any such violence or abuse,

from persons to whom they are or were married, are or were in a civil partnership or with whom they are or were co-habiting;

“self-contained unit” (“*uned hunangynhwysol*”) means a building or a part of a building in Wales which has been constructed or adapted for use as separate living accommodation;

“single property” (“*eiddo sengl*”) means property in Wales which would, apart from these Regulations, be one dwelling within the meaning of section 3 of the Local Government Finance Act 1992.

Properties which are to be treated as more than one dwelling

3.—(1) For the purposes of Part 1 of the Act (council tax: England and Wales), where a single property contains more than one self-contained unit—

(1) S.I. 1992/549; amended by S.I. 1997/656, 2004/2921 (W. 260), 2012/1915, 2014/2653 (W. 261) and 2018/48 (W. 15).

(2) 2016 anaw 2.

- (a) the property must be treated as comprising as many dwellings as there are such units contained in it, and
- (b) each such unit must be treated as a single dwelling.

(2) This regulation is subject to regulations 4, 5 and 6.

4.—(1) A care home must be treated as comprising the number of dwellings found by adding one to the number of self-contained units which are—

- (a) occupied by the person registered in respect of the care home in accordance with Part 1 of the Regulation and Inspection of Social Care (Wales) Act 2016 (regulation of social care services), or
- (b) if currently unoccupied, provided for the purpose of accommodating that person.

(2) Each such unit must be treated as a single dwelling.

5. A refuge must be treated as a single dwelling.

6.—(1) An HMO must be treated as a single dwelling.

(2) In paragraph (1), “HMO” means a building or part of a building in Wales which is a “house in multiple occupation” as defined by section 254 of the Housing Act 2004(1) but as if subsections 1(e) and (5) of that section were omitted.

Properties which may be treated as a single dwelling

7.—(1) Subject to regulation 6, where a multiple property—

- (a) consists of a single self-contained unit, or such a unit together with or containing premises constructed or adapted for non-domestic purposes, and
- (b) is occupied as more than one unit of separate living accommodation,

the listing officer, may, if the officer thinks fit treat the property as a single dwelling.

(2) In exercising the discretion in paragraph (1) above, the listing officer must have regard to all the circumstances of the case, including the extent, if any, to which parts of the property separately occupied have been structurally altered.

Consequential amendments to the Council Tax (Chargeable Dwellings) Order 1992

8.—(1) The 1992 Order is amended as follows.

(2) In article 2 (interpretation)—

(1) 2004 c. 34.

- (a) in the definition of “care home” omit subparagraph (b) and the “and” before it;
- (b) in the definition of “HMO”, after “part of a building” insert “in England”;
- (c) in the definition of “multiple property”, after “means property” insert “in England”;
- (d) omit the definition of “refuge”;
- (e) in the definition of “single property”, after “means property” insert “in England”;
- (f) in the definition of “self-contained unit”, after “part of a building” insert “in England”.

(3) In article 3 (single properties containing more than one self-contained unit), omit “and 3B”.

(4) In article 3A (care homes), omit “Part 1 of the Regulation and Inspection of Social Care (Wales) Act 2016 in relation to Wales, or”.

(5) Omit article 3B (refuges).

Amendment to the Council Tax (Situation and Valuation of Dwellings) Regulations 1992

9. In regulation 1(2) of the Council Tax (Situation and Valuation of Dwellings) Regulations 1992(1) (interpretation), in the definition of “single property”, after “Council Tax (Chargeable Dwellings) Order 1992” insert “in relation to England and the Council Tax (Chargeable Dwellings) (Wales) Regulations 2025 in relation to Wales”.

Amendment to the Council Tax (Reduction for Disabilities) Regulations 1992

10. In regulation 1(5) of the Council Tax (Reduction for Disabilities) Regulations 1992(2) (interpretation), after “Council Tax (Chargeable Dwellings) Order 1992” insert “in relation to England and regulation 3 or 7 of the Council Tax (Chargeable Dwellings) (Wales) Regulations 2025 in relation to Wales”.

Amendment to the Council Tax (Exempt Dwellings) Order 1992

11. In article 2(1) of the Council Tax (Exempt Dwellings) Order 1992(3) (interpretation), in the definition of “single property”, after “Council Tax (Chargeable Dwellings) Order 1992” insert “in relation to England and the Council Tax (Chargeable Dwellings) (Wales) Regulations 2025 in relation to Wales”.

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- (1) S.I. 1992/550; to which there are amendments not relevant to these Regulations.
 - (2) S.I. 1992/554. Regulation 1(5) was inserted by regulation 2(b) of S.I. 1993/195. There are other amending instruments but none is relevant to these Regulations.
 - (3) S.I. 1992/558. The definition of “single property” was inserted by article 3(2) of S.I. 1997/656. There are other amending instruments but none is relevant to these Regulations.

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

12. In regulation 17(1B) of the Council Tax (Administration and Enforcement) Regulations 1992⁽¹⁾ (information supplied by listing officer), after “Council Tax (Chargeable Dwellings) Order 1992”, insert “in relation to England and regulation 3 or 7 of the Council Tax (Chargeable Dwellings) (Wales) Regulations 2025 in relation to Wales”.

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

13. In regulation 2(3) of the Council Tax (Demand Notices) (Wales) Regulations 1993⁽²⁾ (interpretation), for “article 3 or 4 of the Council Tax (Chargeable Dwellings) Order 1992” substitute “regulation 3 or 7 of the Council Tax (Chargeable Dwellings) (Wales) Regulations 2025”.

Amendments to the Council Tax (Alteration of Lists and Appeals) Regulations 1993

14.—(1) The Council Tax (Alteration of Lists and Appeals) Regulations 1993⁽³⁾ are amended as follows.

(2) In regulation 5(1)(a) (circumstances and periods in which proposals may be made)—

- (a) for “article 3 of the Council Tax (Chargeable Dwellings) Order 1992” substitute “regulation 3 of the Council Tax (Chargeable Dwellings) (Wales) Regulations 2025”,
- (b) for “article 4 of that Order” substitute “regulation 7 of those Regulations”.

(3) In regulation 14(5A)(b) (day from which alteration has effect), for “article 3 of the Council Tax (Chargeable Dwellings) Order 1992” substitute “regulation 3 of the Council Tax (Chargeable Dwellings) (Wales) Regulations 2025”.

(4) After regulation 14(7) insert—

“(7A) Where an alteration is made in pursuance of a proposal to treat an HMO as a single dwelling to give effect to regulation 6 of the Council Tax (Chargeable Dwellings) (Wales) Regulations 2025, the alteration has effect from the day on which the proposal was served on the listing officer.”

(1) S.I. 1992/613. Regulation 17(1B) was inserted by regulation 2(b) of S.I. 1993/196. There are other amending instruments but none is relevant to these Regulations.

(2) S.I. 1993/255. Regulation 2(3) was inserted by regulation 3(2) of S.I. 2004/460. There are other amending instruments but none is relevant to these Regulations.

(3) S.I. 1993/290. Regulation 14(5A) was inserted by regulation 2(3)(b) of S.I. 2023/1082 (W. 186), and regulation 14(7) was substituted by regulation 2(3)(d) of those Regulations. There are other amending instruments but none is relevant to these Regulations.

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

15. In regulation 6(2) of the Council Tax (Exceptions to Higher Amounts) (Wales) Regulations 2015⁽¹⁾ (class 3), for “Council Tax (Chargeable Dwellings) Order 1992” substitute “Council Tax (Chargeable Dwellings) (Wales) Regulations 2025”.

Amendment to the Regulation and Inspection of Social Care (Wales) Act 2016 (Consequential Amendments to Secondary Legislation) Regulations 2018

16. In the Regulation and Inspection of Social Care (Wales) Act 2016 (Consequential Amendments to Secondary Legislation) Regulations 2018⁽²⁾, omit paragraph 4(3) of Schedule 1 (consequential amendments).

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

17. In the Council Tax (Chargeable Dwellings, Exempt Dwellings and Discount Disregards) (Amendment) (Wales) Order 2004⁽³⁾, omit article 2.

Revocation

18. The Council Tax (Chargeable Dwellings) (Amendment) (Wales) Order 2014⁽⁴⁾ is revoked.

(1) S.I. 2015/2068 (W. 311) to which there are amendments not relevant to these Regulations.
(2) S.I. 2018/48 (W. 15) to which there are amendments not relevant to these Regulations.
(3) S.I. 2004/2921 (W. 260).
(4) S.I. 2014/2653 (W. 261).