



# Housing (Wales) Act 2014

2014 anaw 7

## PART 7

### COUNCIL TAX FOR CERTAIN TYPES OF DWELLING

#### **139 Amount of tax payable for certain types of dwelling**

- (1) The Local Government Finance Act 1992 is amended as follows.
- (2) After section 12 (discounts: special provision for Wales), insert—

#### **“12A Higher amount for long-term empty dwellings: Wales**

- (1) For any financial year, a billing authority in Wales may by determination provide in relation to its area that if on any day a dwelling is a long-term empty dwelling—
  - (a) the discount under section 11(2)(a) does not apply, and
  - (b) the amount of council tax payable in respect of that dwelling and that day is increased by such percentage of not more than 100 as it may specify in the determination.
- (2) A billing authority may specify different percentages for different dwellings based on the length of time for which they have been long-term empty dwellings.
- (3) In exercising its functions under this section a billing authority must have regard to any guidance issued by the Welsh Ministers.
- (4) The Welsh Ministers may, by regulations, prescribe one or more classes of dwelling in relation to which a billing authority may not make a determination under this section.
- (5) A class of dwellings may be prescribed under subsection (4) by reference to such factors as the Welsh Ministers think fit and may, amongst other factors, be prescribed by reference to—

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- (a) the physical characteristics of, or other matters relating to, dwellings;
  - (b) the circumstances of, or other matters relating to, any person who is liable to the amount of council tax concerned.
- (6) Where a determination under this section has effect in relation to a class of dwellings—
  - (a) the billing authority may not make a determination under section 12(3) or (4) in relation to that class, and
  - (b) any determination that has been made under section 12(3) or (4) ceases to have effect in relation to that class.
- (7) A billing authority may make a determination varying or revoking a determination under this section for a financial year, but only before the beginning of the year.
- (8) Where a billing authority makes a determination under this section it must publish a notice of the determination in at least one newspaper circulating in its area.
- (9) The notice must be published before the end of the period of 21 days beginning with the date of the determination.
- (10) The validity of a determination is not affected by a failure to comply with subsection (8) or (9).
- (11) For the purposes of this section, a dwelling is a “long-term empty dwelling” on any day if for a continuous period of at least 1 year ending with that day—
  - (a) it has been unoccupied, and
  - (b) it has been substantially unfurnished.
- (12) In determining whether a dwelling is a long-term empty dwelling, no account is to be taken of—
  - (a) any period which pre-dates the coming into force of this section;
  - (b) any one or more periods of not more than 6 weeks during which one or both of the conditions in subsection (11) are not met.
- (13) The Welsh Ministers may by regulations—
  - (a) substitute a different percentage limit for the limit which is for the time being specified in subsection (1)(b);
  - (b) substitute a different period, of not less than 1 year, for the period which is for the time being specified in subsection (11);
  - (c) substitute a different period, of not less than 6 weeks, for the period which is for the time being specified in subsection (12)(b).
- (14) A statutory instrument containing regulations made under subsection (13)(a) or (b) may not be made unless a draft of the instrument has been laid before, and approved by resolution of, the National Assembly for Wales.
- (15) Any other statutory instrument containing regulations made under this section is subject to annulment in pursuance of a resolution of the National Assembly for Wales.

## **12B Higher amount for dwellings occupied periodically: Wales**

- (1) For any financial year, a billing authority in Wales may by determination provide in relation to its area that if on any day the conditions mentioned in subsection (2) are satisfied in respect of a dwelling—
  - (a) the discount under section 11(2)(a) does not apply, and
  - (b) the amount of council tax payable in respect of that dwelling and that day is increased by such percentage of not more than 100 as it may specify in the determination.
- (2) The conditions are—
  - (a) there is no resident of the dwelling, and
  - (b) the dwelling is substantially furnished.
- (3) But a billing authority's first determination under this section must be made at least one year before the beginning of the financial year to which it relates.
- (4) In exercising its functions under this section a billing authority must have regard to any guidance issued by the Welsh Ministers.
- (5) The Welsh Ministers may by regulations prescribe one or more classes of dwelling in relation to which a billing authority may not make a determination under this section.
- (6) A class of dwellings may be prescribed under subsection (5) by reference to such factors as the Welsh Ministers think fit and may, amongst other factors, be prescribed by reference to—
  - (a) the physical characteristics of, or other matters relating to, dwellings;
  - (b) the circumstances of, or other matters relating to, any person who is liable to the amount of council tax concerned.
- (7) Where a determination under this section has effect in relation to a class of dwellings—
  - (a) the billing authority may not make a determination under section 12(3) or (4) in relation to that class, and
  - (b) any determination that has been made under section 12(3) or (4) ceases to have effect in relation to that class.
- (8) A billing authority may make a determination varying or revoking a determination under this section for a financial year, but only before the beginning of the year.
- (9) Where a billing authority makes a determination under this section it must publish a notice of the determination in at least one newspaper circulating in its area.
- (10) The notice must be published before the end of the period of 21 days beginning with the date of the determination.
- (11) The validity of a determination is not affected by a failure to comply with subsection (9) or (10).
- (12) The Welsh Ministers may by regulations specify a different percentage limit for the limit which is for the time being specified in subsection (1)(b).

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- (13) A statutory instrument containing regulations made under subsection (12) may not be made unless a draft of the instrument has been laid before, and approved by resolution of, the National Assembly for Wales.
  - (14) Any other statutory instrument containing regulations made under this section is subject to annulment in pursuance of a resolution of the National Assembly for Wales.”
- (3) Part 4 of Schedule 3 makes consequential amendments relating to this Part.