

SL(6)691 – The Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme) (Miscellaneous Amendments) (Wales) Regulations 2026

Background and Purpose

Council Tax Reduction Schemes (CTRS) are the mechanism by which local authorities in Wales provide support to low-income households in meeting their council tax liability.

These Regulations make amendments to the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013 and the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2013 (referred to collectively as “the 2013 CTRS Regulations”). It uprates certain figures used to calculate an applicant’s entitlement to a reduction under a CTRS, and the subsequent level of reduction.

In addition to uprating the financial figures, these Regulations make technical, presentational and consequential amendments to the 2013 CTRS Regulations designed to ensure CTRS reflect changes to related social security benefits and other systems and remain “*fit-for-purpose*”, as explained in the Explanatory Memorandum.

The Cabinet Secretary for Finance and Welsh Language, Mark Drakeford MS, issued a [Written Statement](#) in relation to these Regulations on 9 December 2025.

Procedure

Draft Affirmative.

The Welsh Ministers have laid a draft of the Regulations before the Senedd. The Welsh Ministers cannot make the Regulations unless the Senedd approves the draft Regulations.

Technical Scrutiny

The following points are identified for reporting under Standing Order 21.2 in respect of this instrument.

1. Standing Order 21.2(vii) – that there appear to be inconsistencies between the meaning of its English and Welsh texts

In regulation 6(1)(c), in the new sub-paragraph (s)(iii), there is a difference between the English and Welsh texts. In the English text, in the words before sub-paragraphs (aa) to (dd) it notes “*has-*”, but the meaning given by the Welsh text is “*satisfies one of the following criteria-*”. Therefore, the Welsh text has used the same phrase which was used earlier at the beginning of the new sub-paragraph (r)(iv) (which is also inserted by regulation 6(1)(c)),



which does not occur in the English text. The same difference also occurs in regulation 17(1)(c), in the new paragraph (s)(iii).

In addition, in the new paragraph (s)(iii), inserted by regulation 17(1)(c), the phrase “a person” is repeated at the beginning of each of paragraphs (aa) to (dd), unlike in the English text. This does not occur in the Welsh text of the new sub-paragraph (s)(iii), inserted by regulation 6(1)(c).

2. Standing Order 21.2(vi) – that its drafting appears to be defective or it fails to fulfil statutory requirements

In regulation 8(a)(i), the amount identified for amendment in sub-paragraph (1), in column (2) of the Table in paragraph 1 of Schedule 2 to the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013, is incorrect. The amount is identified as “£244.00” but the amount noted in the existing text of the Table in that provision is “£244.40”.

3. Standing Order 21.2(vi) – that its drafting appears to be defective or it fails to fulfil statutory requirements

In regulation 15(a), in the Welsh text, it is noted that the new sub-paragraphs (3) and (4) are to be inserted “after sub-paragraph **(3)**”. This should read “after sub-paragraph **(2)**”, as occurs in the English text.

4. Standing Order 21.2(vi) – that its drafting appears to be defective or it fails to fulfil statutory requirements

In regulation 25(a)(i), the Welsh text fails to correctly identify the amount for amendment in sub-paragraph (1) in column (2) of the Table in paragraph 1 of Schedule 2 to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2013. The Welsh text notes “£244.40” as the amount (as does the English text), but a different amount of “£244.00” is noted in the existing Welsh text of that provision.

This appears to be due to a historical error made to the Welsh text by regulation 20(a)(i) of the Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme) (Miscellaneous Amendments) (Wales) Regulations 2025 (SI 2025/59 (W. 17)) (“the 2025 Regulations”) which incorrectly inserted “£244.00” rather than “£244.40” into the Welsh text in sub-paragraph (1) in column (2) of the Table in paragraph 1 of Schedule 2 to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2013. “£244.40” was inserted into the English text.

The Welsh Government is also asked to clarify whether this historical discrepancy between the English and Welsh texts of that provision is likely to have had a practical impact on calculations to an applicant’s entitlement to a reduction under a CTRS since the 2025 Regulations came into force.



5. Standing Order 21.2(vii) – that there appear to be inconsistencies between the meaning of its English and Welsh texts

In regulation 26(b), there is a difference between the English and Welsh text. In the English text, it notes that the new amount is “£87.**88**” but the new amount in the Welsh text is “87.**99**”. This means that the English and Welsh texts insert different amounts into column (2) of the Table in paragraph 3(1) of Schedule 3 to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2013.

Merits Scrutiny

The following point is identified for reporting under Standing Order 21.3 in respect of this instrument.

6. Standing Order 21.3(ii) – that it is of political or legal importance or gives rise to issues of public policy likely to be of interest to the Senedd

Paragraph 2.1 of the Explanatory Memorandum explains as follows:

“This instrument has been prepared outside the new software for Welsh statutory instruments; it may be the case that minor formatting improvements need to be made during the registration process if this legislation is approved by the Senedd and made by the Welsh Ministers.”

Welsh Government response

A Welsh Government response is required in relation to the technical reporting points only.

Legal Advisers

Legislation, Justice and Constitution Committee

18 December 2025

Welsh Government response:

Technical Scrutiny point 1: The wording used in the Welsh text was a deliberate choice as a result of the use of positive and negative statements in the sub-paragraphs. Paragraph 2.7(4) of Writing Laws for Wales confirms that this approach should be taken.

We agree that “person” should not be repeated in the Welsh text and we will ensure that the Regulations are corrected as set out below prior to making.

Technical Scrutiny point 2, 3 and 5: The Welsh Government agree with these reporting points and will ensure that the Regulations are corrected as set out below prior to making.

Technical Scrutiny point 4: The Welsh Government agree with the first point and will ensure that the Regulations are corrected as set out below prior to making.



In relation to the second point, the Welsh Government does not consider that the historical discrepancy would have led to any practical effect on the calculations of an applicant's entitlement to a reduction. The error is within the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2013 which apply, in default, where an authority has not made a scheme for the relevant financial year. All authorities in Wales made a scheme in accordance with the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013 in the relevant financial year so this error would have had no effect.

Technical drafting corrections to be made prior to the making of the Regulations

| CORRECTIONS MADE TO THE WELSH TEXT PRIOR TO MAKING | CORRECTIONS MADE TO THE ENGLISH TEXT PRIOR TO MAKING |
|--|---|
| Rheoliadau Cynlluniau Gostyngiadau'r Dreth Gyngor (Gofynion Rhagnodedig a'r Cynllun Diofyn) (Diwygiadau Amrywiol) (Cymru) 2026 | The Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme) (Miscellaneous Amendments) (Wales) Regulations 2026 |
| In regulation 8(a)(i), the figure of "£244.00" will be corrected to read "£244.40". | In regulation 8(a)(i), the figure of "£244.00" will be corrected to read "£244.40". |
| In regulation 15, the reference to "ar ôl is-baragraff (3)" will be corrected to read "ar ôl is-baragraff (2)". | |
| In regulation 17(1)(c), the word "person" will be removed from each of the paragraphs (aa) to (dd) in new paragraph (s)(iii). | |
| In regulation 25(a)(i), the existing paragraph (i) will be amended to read: "(1) yn is-baragraff (1)— (aa) yn y testun Saesneg, yn lle "£244.40" rhodder "£256.00"; (bb) yn y testun Cymraeg, yn lle "£244.00" rhodder "£256.00";". | In regulation 25(a)(i), the existing paragraph (i) will be amended to read: "(i) in sub-paragraph (1)— (aa) in the English language text, for "£244.40" substitute "£256.00"; (bb) in the Welsh language text, for "£244.00" substitute "£256.00";". |
| In regulation 26(b), the figure of "£87.99" will be corrected to read "£87.88". | |
| Minor typographical issues and cross referencing in the Explanatory Note will also be corrected. | |

