

## **Government Response: The Council Tax (Additional Provisions for Discount Disregards) (Amendment) (Wales) Regulations 2023**

**Technical Scrutiny point 1:** Statutory Instrument Practice (5<sup>th</sup> Edition) provides that the enabling provisions include all of those that make clear: what may, or must, be done; by what means something is to be done; and who is empowered to do it. Section 116(1) of the Local Government Finance Act 1992 sets out the meaning of “prescribed” as being prescribed by regulations made by the Secretary of State (and the function has been transferred to the Welsh Ministers). This information could have been included in a footnote, but the approach taken does not affect the validity or effectiveness of the statutory instrument.