



Local Government (Wales) Act 1994

1994 CHAPTER 19

PART IV

FINANCE

35 Council tax, rating and the community charge.

- (1) The new principal councils shall be billing authorities in relation to the financial year beginning on 1st April 1996 and in relation to subsequent financial years.
- (2) In this section “billing authority” means an authority which is a billing authority for the purposes of—
 - (a) Part I of the ^{M1}Local Government Finance Act 1992 (council tax); and
 - (b) Part III of the ^{M2}Local Government Finance Act 1988 (non-domestic rating).
- (3) In the period before 1st April 1996, the old authorities concerned shall continue to exercise their functions as billing authorities in respect of matters arising in connection with financial years before the financial year beginning on that date.
- (4) After 31st March 1996, the new principal councils shall have the same functions in relation to council tax, rating (including non-domestic rating) and the community charge as the old authorities would have had—
 - (a) in connection with those matters, and
 - (b) in relation to any financial year beginning before 1996, if the old authorities had not been abolished.
- (5) For section 1(2) of the Act of 1992 substitute—

“(2) In this Part “billing authority” means—

 - (a) in relation to England, a district council or London borough council, the Common Council or the Council of the Isles of Scilly, and
 - (b) in relation to Wales, a county council or county borough council.”
- (6) In section 39(1) of the Act of 1992 (precepting authorities), in paragraph (a) at the end add “in England”.

*Changes to legislation: There are currently no known outstanding effects for the
Local Government (Wales) Act 1994, Section 35. (See end of Document for details)*

Commencement Information

II S. 35 wholly in force at 3.4.1995, see s. 66 and S.I. 1995/852, **art. 6(1)** (subject to **art. 6(2)-(5)**)

Marginal Citations

M1 1992 c. 14.

M2 1988 c. 41.

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