
STATUTORY INSTRUMENTS

1995 No. 2561

The Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995

Calculation of billing authority's council tax base

3.—(1) Subject to paragraph (4) below, for the purposes of item T in section 33(1), a billing authority's council tax base for a financial year shall be calculated by applying the formula—

$$A \times B$$

where—

A is the total of the relevant amounts for that year for each of the valuation bands which is shown or is likely to be shown for any day in that year in the authority's list as applicable to one or more dwellings situated in its area;

B is the authority's estimate of its collection rate for that year.

(2) A billing authority shall estimate its collection rate for a financial year for the purposes of paragraph (1) above by estimating the aggregate of the amounts in respect of council tax for that year which are likely to be paid to the authority under the 1992 Act, expressed as a proportion of its estimate of—

- (a) the total of any such amounts which are payable to the authority, less
- (b) the total of any council tax reductions for that year.

(3) For the purposes of paragraph (2) above, "council tax reductions" means any amount—

- (a) by which the amount a person is liable under the 1992 Act to pay in respect of council tax is reduced pursuant to regulations under section 138 of the Social Security Administration Act 1992⁽¹⁾;
- (b) which an authority determines pursuant to paragraph 6 or 7 of Schedule 2 that a person is not required to pay; or
- (c) by which the amount a person is liable to pay in respect of council tax is reduced pursuant to regulations under section 13.

(4) Where it appears to the authority likely that, for any financial year, the Secretary of State for Defence will pay to it a sum in respect of the council tax which would be payable if Class O exempt dwellings situated in its area were not exempt, the authority shall add to the amount given by the formula in paragraph (1) above for that year such amount as the authority considers appropriate in relation to its tax base by reference to the sum likely to be paid by the Secretary of State for Defence.

(5) For the purposes of paragraph (4) above, "Class O exempt dwellings" means any dwellings which are exempt dwellings by virtue of belonging to Class O prescribed by the Council Tax (Exempt Dwellings) Order 1992.⁽²⁾

(1) 1992 c. 5; section 138 is amended by paragraph 19 of Schedule 9 to the 1992 Act.

(2) S.I.1992/558, relevant amending instrument is S.I. 1992/2941.