
STATUTORY INSTRUMENTS

1996 No. 310

COUNCIL TAX, ENGLAND AND WALES

WALES

**The Council Tax (Demand Notices)
(Wales) (Amendment) Regulations 1996**

<i>Made</i>	- - - -	<i>15th February 1996</i>
<i>Laid before Parliament</i>		<i>19th February 1996</i>
<i>Coming into force</i>	- -	<i>11th March 1996</i>

The Secretary of State for Wales, in exercise of the powers conferred upon him by sections 113(1) and (2) and 116(1) of, and paragraphs 1, 2(4) and 14(1) and (2) of Schedule 2 to, the Local Government Finance Act 1992⁽¹⁾, and of all other powers enabling him in that behalf, hereby makes the following Regulations:—

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Council Tax (Demand Notices) (Wales) (Amendment) Regulations 1996 and shall come into force on 11th March 1996.

(2) In these Regulations—

“the principal Regulations” means the Council Tax (Demand Notices) (Wales) Regulations 1993⁽²⁾;

“demand notice” has the same meaning as in the principal Regulations; and

“the relevant year” has the same meaning in relation to a demand notice as in the principal Regulations.

Amendments to the principal Regulations

2.—(1) The principal Regulations shall be amended in accordance with the following paragraphs.

(2) In regulation 2 (interpretation), in the definition of “the major precepting authority”, the words “(a) the county council, and (b)” shall be deleted.

(3) In regulation 6(2), for “7, 8, 10 and 13” there shall be substituted “7 and 10”.

(1) 1992 c. 14.

(2) S.I.1993/255, amended by S.I. 1995/160.

(4) In paragraph 6 of Part I of Schedule 2, after the words “of the sums” there shall be added“(if any)”.

(5) For paragraph 8(c) of Part I of Schedule 2 there shall be substituted—

“(c) where a body has issued a levy or special levy to the billing authority that was taken into account for the relevant year by the authority in making its estimate under section 32(2)(a) of the 1992 Act, of the amount of the levy or special levy together with information as to whether any of it was treated as special expenses of the authority.”.

(6) For paragraph 13(b) of Part I of Schedule 2 there shall be substituted—

“(c) where a body has issued a levy or special levy to the billing authority that was taken into account for the preceding year by the authority in making its estimate under section 32(2)(a) of the 1992 Act, of the amount of the levy or special levy.”.

(7) Nothing in this regulation shall affect the operation of the principal Regulations in relation to demand notices issued by a billing authority which relate to a financial year beginning on or before 1st April 1996.

Transitional provision for the financial year beginning in 1996

3.—(1) This regulation applies where the relevant year is the financial year beginning on 1st April 1996.

(2) Regulation 2 of the principal Regulations shall have effect as if—

- (a) the definition of “relevant valuation band” were omitted; and
- (b) the following paragraphs were added at the end—

“(2) Any reference in these Regulations to the relevant valuation band in relation to a dwelling is a reference to the valuation band shown as applicable to the dwelling—

- (a) in the billing authority’s valuation list; or
- (b) if no such list is in force—
 - (i) except in a case to which paragraph (3) below applies, in the copy of the information supplied to the authority under section 22A(8) of the 1992 Act;
 - (ii) in a case to which paragraph (3) below applies, in information which for the purposes of this paragraph is relevant information.

(3) This paragraph applies where the listing officer supplies the authority with information relating to a dwelling which—

- (a) is recorded in a valuation list after 31st October 1995, and
- (b) differs from the information referred to in paragraph (2)(b)(i) above;

and such information is relevant information for the purposes of paragraph (2)(b)(ii) above.”

(3) Schedule 1 of the principal Regulations shall have effect as if—

(a) after paragraph 6(1) there were added the following sub-paragraphs—

“(1A) Where the dwelling to which the notice relates is situated in a community area named in the Schedule to the Local Government Reorganisation (Wales) (Council Tax Reduction Scheme) Regulations 1996, a statement as regards—

- (a) the relevant community area, and
- (b) the relevant valuation band,

of the amount prescribed in the Schedule to the Local Government Reorganisation (Wales) (Council Tax Reduction Scheme) Regulations 1996.

(1B) In sub-paragraph (1A) above, “community area” and “the relevant community area” have the meanings given in regulation 2 of the Local Government Reorganisation (Wales) (Council Tax Reduction Scheme) Regulations 1996.”(3); and

(b) after paragraph 13 there were added the following paragraph—

“13A. As regards any case to which regulations made under section 13 of the 1992 Act apply so that the amount required to be paid under the notice is less than it would be apart from those regulations, a statement of the amount of the reduction.”.

(4) Part I of Schedule 2 to the principal Regulations shall have effect as if—

(a) after sub-paragraph (b) of paragraph 6 there were added the following sub-paragraph—

“(ba) grant under section 88A of the Local Government Finance Act 1988;”

(b) the words “of the billing authority and” were omitted from paragraphs 11 and 12;

(c) paragraph 13 were omitted; and

(d) in paragraph 15(b), after paragraph (iii) there were added the following paragraph—

“(iiia) a person may be liable to pay an amount in respect of council tax which, by virtue of the provisions of the Local Government Reorganisation (Wales) (Council Tax Reduction Scheme) Regulations 1996, is less than the amount it would be apart from those Regulations;”.

Signed by authority of the Secretary of State for Wales

Gwilym Jones
Parliamentary Under Secretary of State, Welsh
Office

15th February 1996

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Local Government (Wales) Act 1994 (c. 19) makes provision for local government reorganisation in Wales. These regulations amend the Council Tax (Demand Notices) (Wales) Regulations 1993 to take account of the changes resulting from local government reorganisation.

Regulation 2 makes amendments to take account of the fact that from 1st April 1996 the only major precepting authorities in Wales will be police authorities.

Regulation 3 takes account of the fact that before 1st April 1996 new billing authorities will not have a valuation list, and that the requirements to supply, with demand notices, certain information relating to the previous year, will be inappropriate in the new billing authorities' first year. Regulation 3 also makes provision for demand notices relating to the financial year 1996/97 to include information as to the effect (where applicable) of the council tax reduction scheme for that year.