
EXPLANATORY NOTE

(This note is not part of the Regulations)

Paragraph 1 of Schedule 2 to the Local Government Finance Act 1992 (“the 1992 Act”) permits the National Assembly for Wales to make regulations such as it sees fit in relation to the collection of amounts persons are liable to pay in respect of council tax and other aspects of administration as regards council tax. Paragraph 2 of Schedule 2 provides for details which may be included in such Regulations in relation to the collection of council tax. These Regulations are made under paragraphs 1 and 2 of Schedule 2 of the 1992 Act. They make amendments to the Council Tax (Demand Notices) (Wales) Regulations 1993 (“the 1993 Regulations”) for the financial years commencing on 1 April in 2005, 2006 and 2007.

Regulation 3 makes amendments to Schedule 1 (Matters to be contained in demand notices) to the 1993 Regulations. The amendments require billing authorities to include in demand notices certain matters relating to transitional valuation bands identified in accordance with the Council Tax (Transitional Arrangements) (Wales) Regulations 2004 (“the 2004 Regulations”).

Regulation 3 also makes amendments to Schedule 2 (Information to be supplied with Council Tax Demand Notices) to the 1993 Regulations. The amendments require billing authorities to include certain information in explanatory notes to accompany council tax demand notices. The information relates to the identification of transitional valuation bands in accordance with the 2004 Regulations and associated matters.