
WELSH STATUTORY INSTRUMENTS

2004 No. 460 (W.45)

COUNCIL TAX, WALES

**The Council Tax (Demand Notices)
(Wales) (Amendment) Regulations 2004**

Made - - - - 25th February 2004

Coming into force - - 26th February 2004

The National Assembly for Wales, in exercise of the powers conferred upon the Secretary of State by sections 113(1) and (2) and 116(1) of, and paragraphs 1, 2(4)(a), (e), (g), (i) and (j), 4(4) and (5) and 14(1) and (2) of Schedule 2 and paragraphs 6(1) and (2) of Schedule 3 to the Local Government Finance Act 1992(1) now exercisable by the National Assembly for Wales (2) hereby makes the following Regulations:

Name, commencement and application

1.—(1) These Regulations are called the Council Tax (Demand Notices) (Wales) (Amendment) Regulations 2004 and shall come into force on the 26th February 2004.

(2) These Regulations apply to Wales only.

Interpretation

2. In these Regulations —

“the 1993 Regulations” means the Council Tax (Demand Notices) (Wales) Regulations 1993(3).

Amendment to the 1993 Regulations

3.—(1) The 1993 Regulations are amended as follows.

(2) In regulation 2 —

- (a) number the existing wording as paragraph (1),
- (b) omit the definition of “relevant valuation band”,
- (c) after paragraph (1) insert —

(1) 1992 c. 14.

(2) See 1999/672 The National Assembly for Wales (Transfer of Functions) (Wales) Order 1999.

(3) S.I. 1993/255.

“(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 a new valuation list is due to come into force for the relevant year under section 22B(2)(b) or (3)(b) of the 1992 Act, as the case may be:
 - (i) except in a case to which paragraph (3) applies, in the list proposed to be compiled as the new list, “the proposed list”, by the listing officer and sent to the billing authority under section 22B(7) of the 1992 Act; or
 - (ii) in a case to which paragraph (3) applies, in information which for the purposes of this sub-paragraph is relevant information.

(3) This paragraph applies where the listing officer supplies the authority with information relating to property shown in the proposed list (including information relating to the application to such property of article 3 or 4 of the Council Tax (Chargeable Dwellings) Order 1992⁽⁴⁾); and such information is relevant information for the purposes of paragraph (2) to the extent that it differs from information contained in the proposed list.”.

(3) After paragraph 7(b) of Schedule 1 insert —

“(bb) section 13A of the 1992 Act;”.

(4) In paragraph 15(b) of Schedule 2 —

- (a) at the end of sub-paragraph (iv) omit “and”;
- (b) at the end of sub-paragraph (v) insert “and”;
- (c) after sub-paragraph (v) insert —

“(vi) a person may be eligible for a reduction under section 13A of the 1992 Act;”.

(5) In paragraph 15(c)(i) of Schedule 2 for “subsection (2) or (3)” substitute “subsection (3) or (4)”.

Signed on behalf of the National Assembly for Wales under section 66(1) of the Government of Wales Act 1998⁽⁵⁾.

25th February 2004

D. Elis-Thomas
The Presiding Officer of the National Assembly

(4) S.I. 1992/549.

(5) 1998 c. 38.

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Council Tax (Demand Notices) (Wales) Regulations 1993 (“the principal regulations”) prescribe the matters to be contained in and the information to be supplied with council tax demand notices.

The matters to be contained in such notices include, at paragraphs 5 and 6(1) of Schedule 1 to the principal regulations respectively, a statement of the relevant valuation band as regards the relevant dwelling and a statement of the amount of council tax that applies to dwellings which fall within that band in a particular year. The relevant valuation bands are determined by reference to each billing authority’s valuation list. Section 77 (Statutory revaluation cycle) of the Local Government Act 2003 (“the 2003 Act”) inserts section 22B into the Local Government Finance Act 1992 (“the 1992 Act”). Section 22B provides that new valuation lists must be compiled in relation to billing authorities in Wales on the 1st of April 2005 and at subsequent specified or prescribed intervals.

These Regulations substitute a new definition of relevant valuation band in regulation 2 of the principal regulations. The effect of the new definition is that if a new valuation list is due to come into force for a particular year then the relevant valuation band for that year shall be ascertained by reference to the list proposed to be compiled as the new list or by reference to information relating to property shown in the proposed list to the extent that it differs from information contained in the proposed list.

Paragraph 7 of Schedule 1 to the principal regulations sets out the provisions under the 1992 Act to which a billing authority must have regard in preparing a statement of the days (if any) by which the amount required to be paid under a council tax demand notice is calculated. Section 76 (Billing authority’s power to reduce amount of tax payable) of the 2003 Act inserts a new provision into the 1992 Act (section 13A). Section 13A gives a discretion to a billing authority, where a person is liable to pay council tax in respect of any chargeable dwelling and any day, to reduce the amount a person is liable to pay as respects the dwelling and the days to such extent as it thinks fit.

These Regulations amend paragraph 7 of Schedule 1 to the principal regulations such that a billing authority, in preparing a statement of the days (if any) by which the amount required to be paid under a council tax demand notice is calculated, must now have regard (in addition to those provisions already included in paragraph 7) to section 13A of the 1992 Act. These Regulations also amend paragraph 15 of Schedule 2 to the principal regulations such that the explanatory notes to be supplied with a council tax demand notice must now include (in addition to those general indications already included in paragraph 15) a general indication as to the circumstances in which a person may be eligible for a reduction in council tax liability under section 13A of the 1992 Act.