

2014 No. 122 (W. 12)

COUNCIL TAX, WALES

**The Council Tax (Demand Notices)
(Wales) (Amendment) Regulations
2014**

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Council Tax (Demand Notices) (Wales) Regulations 1993 (“the 1993 Regulations”) make provision about matters to be contained in, and information to be supplied with, council tax demand notices served by or on behalf of Welsh billing authorities. These Regulations amend the 1993 Regulations to take into account the introduction of local council tax reduction schemes in accordance with the requirements of the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013 or which apply in default by virtue of paragraph 6(1)(e) of Schedule 1B to the Local Government Finance Act 1992. The amendments made to the 1993 Regulations enable reductions made in accordance with the 2013 Regulations to be taken into account in the billing and enforcement of council tax.

Regulation 3 substitutes references within the 1993 Regulations to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2012 and the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012, with references to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2013 and the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013.

Regulations 4 and 5 are savings provisions which provide that the amendments made to the 1993 regulations do not have effect in respect of any applications made or deductions awarded in accordance with the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations

2012 or a scheme which applies in default on 1 April 2013.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, it was not considered necessary to carry out a regulatory impact assessment as to the likely costs and benefits of complying with these Regulations.

2014 No. 122 (W. 12)

COUNCIL TAX, WALES

**The Council Tax (Demand Notices)
(Wales)(Amendment) Regulations
2014**

Made 22 January 2014

Laid before the National Assembly for Wales
24 January 2014

Coming into force 14 February 2014

The Welsh Ministers make the following Regulations in exercise of the powers conferred upon the Secretary of State by section 113(1) and (2) of, and paragraphs 1(1) and 2(4)(e) of Schedule 2 to, the Local Government Finance Act 1992⁽¹⁾, and now vested in them⁽²⁾.

PART 1

General

Title, commencement and application

1.—(1) The title of these Regulations is the Council Tax (Demand Notices) (Wales) (Amendment) Regulations 2014.

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- (1) 1992 c. 14. Section 113(1) and (2) was amended by paragraphs 40 and 52 of Schedule 7 to the Local Government Act 2003 (c. 26), and section 80(4) to (6) of the Localism Act 2011 (c. 20). Further relevant amendments were made to Schedule 2 by sections 10 (council tax reduction schemes) and 16 (provision of information of council tax) of, and Schedule 1 to, the Local Government Finance Act 2012 (c. 17).
- (2) These powers are now vested in the Welsh Ministers so far as they are exercisable in relation to Wales. They were previously transferred to the National Assembly for Wales by article 2 of the National Assembly for Wales (Transfer of Functions Order 1999 (S.I. 1999/672); *see* entries in Schedule 1 for the Local Government Finance Act 1992. By virtue of paragraphs 30 and 32 of Schedule 11 to the Government of Wales Act 2006 (c. 32), they were transferred to the Welsh Ministers.

(2) These Regulations come into force on 14 February 2014 and apply in relation to Wales.

PART 2

Amendments

Amendment of Regulations

2. The Council Tax (Demand Notices) (Wales) Regulations 1993⁽¹⁾ are amended in accordance with regulation 3.

3. In Schedule 1 (matters to be contained in demand notices) in paragraph 8A—

(a) for sub-paragraph (a) substitute—

□(a)the reasons for the reduction and its amount;□;

(b) for sub-paragraph (b)(i) substitute—

□(i)informing the person affected of the duty imposed by paragraph 113(1) of the scheme prescribed by the Schedule to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2013⁽²⁾ or contained in the authority's scheme by virtue of paragraph 7(1) of Schedule 13 to the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013⁽³⁾, as the case may be;□.

PART 3

Savings

Interpretation

4. In this part of the Regulations—

“1993 Regulations” (“*Rheoliadau 1993*”) means the Council Tax (Demand Notices) (Wales) 1993;

“2012 Regulations” (“*Rheoliadau 2012*”) means the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012 ⁽⁴⁾;

“2013 scheme” (“*cynllun 2013*”) means a scheme made by a billing authority in accordance with the 2012 Regulations or which applies in default on 1 April 2013 in accordance with paragraph 6(1)(e) of

(1) S.I. 1993/255. Relevant amendments were made by S.I. 2004/460 (W.45), S.I. 2006/217 and S.I. 2013/63 (W.14).
(2) S.I. 2013/3035 (W.303).
(3) S.I. 2013/3029 (W.301).
(4) S.I. 2012/3144 (W.316) as amended by S.I. 2013/112 (W.17).

Schedule 1B to the Local Government Finance Act
1992.

Saving Provision

5. The amendments made to the 1993 Regulations by regulation 3 do not have effect in relation to any applications made or reductions awarded in accordance with the provisions of a 2013 scheme.

Lesley Griffiths

Minister for Local Government and Government
Business, one of the Welsh Ministers

22 January 2014