
WELSH STATUTORY INSTRUMENTS

2014 No. 129 (W. 17)

COUNCIL TAX, WALES

**The Council Tax (Administration and Enforcement)
(Amendment) (Wales) Regulations 2014**

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| <i>Made</i> | - - - - | <i>22 January 2014</i> |
| <i>Laid before the National Assembly for Wales</i> | - - | <i>24 January 2014</i> |
| <i>Coming into force</i> | - - | <i>14 February 2014</i> |

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), 2(2), 2(4)(a) and (j), 4, 5 and 8 to 10 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 (Administration and Enforcement) (Amendment) (Wales) Regulations 2014.

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

(1) 1992 c.14. Section 113 was amended by paragraphs 40 and 52 of Schedule 7 to the Local Government Act 2003 (c.26), section 80(1) and (4) to (6) of the Localism Act 2011 (c.20). Paragraph 2(4)(j) of Schedule 2 to the Local Government Finance Act 1992 (c.14) was amended by section 16 (1) and (3) of the Local Government Finance Act 2012 (c.17). Paragraph 4 of Schedule 2 to the Local Government Finance Act 1992 (c.14) was amended by section 12(1) and (8) to (13) of the Local Government Finance Act 2012 (c.17). Paragraph 8 of Schedule 2 to the Local Government Finance Act 1992 (c.14) was amended by paragraphs 40 and 53 (1) and (2) of Schedule 7 to the Local Government Act 2003 (c.26).

(2) Functions of the Secretary of State, so far as exercisable in relation to Wales, were transferred to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672), article 2 and Schedule 1. Those functions were subsequently transferred to the Welsh Ministers by virtue of paragraphs 30 and 32 of Schedule 11 to the Government of Wales Act 2006 (c. 32).

PART 2

Amendments

Amendment of Regulations

2. The Council Tax (Administration and Enforcement) Regulations 1992⁽³⁾ are amended in accordance with regulations 3 to 9.
3. In regulation 1(2) (citation, commencement and interpretation)—
 - (a) in sub-paragraph (a) of the definition of “discount” for “Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012”⁽⁴⁾ substitute “Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013”⁽⁵⁾;
 - (b) in sub-paragraph (a) of the definition of “exempt dwelling” for “Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012” substitute “Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013”.
4. In paragraph (3) of regulation 9 (assumptions as to dwellings)—
 - (a) for sub-paragraph (a) substitute—
 - “(a) “(a) paragraph 116(2)(c) of the scheme prescribed in the Schedule to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2013”⁽⁶⁾;
 - (b) for sub-paragraph (b) substitute—
 - “(b) “(b) a provision contained in an authority’s scheme by virtue of regulation 34(3) of, and paragraph 10(2)(c) of Schedule 13 to, the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013,”.
5. In regulation 10 (notification of assumption)—
 - (a) in paragraph (6A), in the first place in which it appears, for “Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012” substitute “Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013”;
 - (b) in paragraph (6A) 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 Reductions Schemes (Default Scheme) (Wales) Regulations 2013 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, as the case may be;”
6. In paragraph (1A) of regulation 11 (correction of assumptions) for “Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012” substitute “Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013”.
7. In paragraph (3) of regulation 15 (assumptions as to discount)—
 - (a) for sub-paragraph (a) substitute—

(3) S.I. 1992/613. Relevant amendments were made by S.I. 1992/3008, S.I. 1995/22, S.I. 2004/785, S.I. 2009 / 2706, S.I. 2013/62 (W.13) and S.I. 2013/570 (W.66).

(4) S.I. 2012/3144 (W.316) as amended by S.I. 2013/112 (W.17).

(5) S.I. 2013/3029 (W.301).

(6) S.I. 2013/3035 (W.303).

- “(a) “(a) paragraph 116(2)(c) of the scheme prescribed in the Schedule to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2013”;
- (b) For sub-paragraph (b) substitute—
 - “(b) “(b) a provision contained in the authority’s scheme by virtue of regulation 34(3) of, and paragraph 10(2)(c) of Schedule 13 to, the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013,”.
- 8. In paragraph (1A) of regulation 16 (correction of discount assumptions) for “Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012” substitute “Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013”.
- 9. In paragraph (2A) of regulation 20 (demand notices: payments required)—
 - (a) for sub-paragraph (a) substitute—
 - “(a) “(a) paragraph 116(2)(c) of the scheme prescribed in the Schedule to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulation 2013;”;
 - (b) for sub-paragraph (b) substitute—
 - “(b) “(b) a provision contained in an authority’s scheme by virtue of regulation 34(3) of, and paragraph 10(2)(c) of Schedule 13 to, the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013,”.

PART 3

Savings

Interpretation

- 10. In this Part of the Regulations—
 - “1992 Regulations” (“*Rheoliadau 1992*”) means the Council Tax (Administration and Enforcement) Regulations 1992;
 - “2012 Regulations” (“*Rheoliadau 2012*”) means the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012;
 - “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 Schedule 1B to the Local Government Finance Act 1992.

Saving Provision

- 11. The amendments made to the 1992 Regulations by regulations 3 to 9 do not have effect in relation to any applications made or reductions awarded in accordance with the provisions of a 2013 scheme.

22 January 2014

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

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Council Tax (Administration and Enforcement) Regulations 1992 (“the 1992 Regulations”) make provision about the billing, collection and enforcement of council tax. These Regulations amend the 1992 Regulations in relation to Wales to take into account the introduction of local council tax reduction schemes made by a billing authority in accordance with the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013 (“the 2013 Regulations”) 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 1992 Regulations enable reductions made in accordance with the 2013 Regulations to be taken into account in the billing and enforcement of council tax.

Regulations 3 to 9 substitute references within the 1992 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 and Prescribed Requirements (Wales) Regulations 2013 and the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2013.

Regulations 10 and 11 are savings provisions which provide that the amendments made to the 1992 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.