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WELSH STATUTORY INSTRUMENTS

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**2017 No. 41 (W. 17)**

**COUNCIL TAX, WALES**

**The Council Tax (Administration and Enforcement)  
(Amendment) (Wales) Regulations 2017**

<i>Made</i>	- - - -	<i>23 January 2017</i>
<i>Laid before the National Assembly for Wales</i>	- -	<i>25 January 2017</i>
<i>Coming into force</i>	- -	<i>15 February 2017</i>

The Welsh Ministers make the following Regulations in exercise of the powers conferred upon the Secretary of State by sections 113(1) and 116(1) of, and paragraphs 1(1) and 4 of Schedule 2 to, the Local Government Finance Act 1992(1) and now vested in them(2).

**Title, commencement and application**

1.—(1) The title of these Regulations is the Council Tax (Administration and Enforcement) (Amendment) (Wales) Regulations 2017 and they come into force on 15 February 2017.

(2) These Regulations apply in relation to a financial year beginning on or after 1 April 2017.

(3) These Regulations apply in relation to Wales.

**Amendment of Regulations**

2.—(1) The Council Tax (Administration and Enforcement) Regulations 1992(3) are amended in accordance with the following paragraphs.

(2) In regulation 1 (citation, commencement and interpretation)—

(a) at the end of the definition of “managing agent” omit the word “and”;

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- (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).
- (3) S.I. 1992/613. These Regulations, in their application in relation to Wales, were amended by S.I. 1992/558; S.I. 1992/3008; S.I. 2004/785; S.I. 2009/2706; S.I. 2010/713; S.I. 2013/62; S.I. 2013/570; S.I. 2014/129.

- (b) after the definition of “managing agent” insert—
  - ““premium” means an increase in the amount of council tax payable in respect of a dwelling as a result of a determination made by the billing authority under section 12A(1) or 12B(1) of the Act; and”.
- (3) In the heading of Part IV for “Discounts” substitute “Discounts and Premiums”.
- (4) In regulation 14 (ascertainment of entitlement to discount)—
  - (a) in the heading after “Ascertainment of entitlement to discount” insert “or liability to premium”;
  - (b) after the word “discount” both times it occurs insert “or premium”.
- (5) In regulation 15 (assumptions)—
  - (a) in the heading after “Assumptions as to discount” insert “or premium”;
  - (b) after the word “discount” each time it occurs in paragraphs (1) and (2) insert “or premium”.
- (6) In regulation 16 (correction of discount assumptions)—
  - (a) in the heading after “Correction of discount” insert “or premium”;
  - (b) in paragraph (1) after the word “discount” each time it occurs insert “or premium”.
- (7) In paragraph 10 of Schedule 1 (council tax instalment schemes) after sub-paragraph (1)(e) insert—
  - “(ea) the notice was so served on the assumption that, as regards any day in the period to which the notice relates, the person would be or was liable to a premium and was not or has ceased to be so liable or was or is liable to a premium of a smaller or larger amount than had been assumed;
  - (eb) the notice was so served on the assumption that, as regards any day in the period to which the notice relates, the person was not or would not be liable to a premium and was or is so liable;”.

23 January 2017

*Mark Drakeford*  
Cabinet Secretary for Finance and Local  
Government, one of the Welsh Ministers

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## 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 account of the introduction of council tax premiums on long-term empty homes and second homes under sections 12A and 12B of the Local Government Finance Act 1992 inserted into that Act by the Housing (Wales) Act 2014.

These Regulations enable the premiums to be billed for and enforced.

The amendments require billing authorities, before calculating the chargeable amount in respect of a dwelling, to take reasonable steps to ascertain whether the amount is subject to a premium and, if so, the amount of the premium (see regulation 2(4)). Having taken such reasonable steps, the billing authority must make certain assumptions (see regulation 2(5)). Where a person has been informed that an assumption has been made but has reason to believe that the assumption is incorrect, the person must notify the authority in writing within 21 days (see regulation 2(6)).

Schedule 1 to the 1992 Regulations makes provision about the payment of council tax by instalments. The amendments set out the circumstances in which a billing authority must adjust the instalments payable when a demand notice has been served on the basis that a premium does, or does not, apply (see regulation 2(7)).

The Welsh Ministers’ Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result a regulatory impact assessment has been prepared as to the costs and benefits of complying with these Regulations. A copy can be obtained from the Local Government Finance Policy Division, Welsh Government, Cathays Park, Cardiff, CF10 3NQ.