## **EXPLANATORY NOTE**

(This note is not part of the Order)

On 1st April 1996 by virtue of the Local Government (Wales) Act 1994 the county and county borough councils created as a result of the 1994 Act will take over responsibility for the discharge of functions relating to local government in Wales from the county and district councils created as a result of the Local Government Act 1972. The new councils came into existence following their election on 4th May 1995 and, until the abolition of the existing councils on 1st April 1996, are preparing to take on their full functions.

This Order makes transitional provision of general application in relation to finance matters for the purposes of and in consequence of the 1994 Act.

The Order contains transitional provision in relation to general rates, community charge, non-domestic rates and council tax. It also contains transitional provisions concerning accounts, grants, and general provision concerning assistance for the purposes of other provisions in the Order.