
WELSH STATUTORY INSTRUMENTS

2004 No. 3142

The Council Tax (Transitional Arrangements) (Wales) Regulations 2004

Qualification

3.—(1) Subject to paragraphs (2), (3), (4) and (5), transitional valuation bands applicable to a dwelling are to be identified for the transitional period in accordance with regulation 4.

(2) A transitional valuation band is only to be identified in respect of a dwelling in the following circumstances:

- (a) the dwelling must be a dwelling which was on a valuation list on or for 31 March 2005; and
- (b) the dwelling must have been the subject of a relevant number of valuation band increases being two or more valuation bands; and
- (c) the person liable for council tax for the dwelling on 31 March 2005 (or, if more than one person is liable, at least one of those persons) is also liable for council tax for that dwelling on 1 April 2005 and is so liable at some other time or times during the transitional period.

(3) No transitional valuation band is to apply to a dwelling during any period when it falls within a class of dwellings prescribed by either regulation 4 (Class A) or regulation 5 (Class B) of the Council Tax (Prescribed Classes of Dwellings) (Wales) Regulations 1998⁽¹⁾.

(4) Where as a result of an alteration to the valuation list during the transitional period, the valuation band applicable to a dwelling increases by two or more bands above the original valuation band then, subject to paragraph (5), the dwelling must be treated as having been subject to a relevant number of valuation band increases being two or more valuation bands.

(5) Where a dwelling is to be treated under paragraph (4) as having been subject to a relevant number of valuation band increases being two or more valuation bands any transitional valuation band identified in respect of the dwelling is only to apply from the date on which the valuation list is altered or deemed to be altered in accordance with the 1993 Regulations:

- (a) in the first transitional year, in accordance with regulation 4(2);
- (b) in the second transitional year, in accordance with regulation 4(3);
- (c) in the third transitional year, in accordance with regulation 4(4).

⁽¹⁾ [S.I. 1998/105](#) as amended by [S.I. 2004/452 \(W. 43\)](#).