
WELSH STATUTORY INSTRUMENTS

2004 No. 3142

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

Identification of transitional valuation bands

4.—(1) Subject to regulations 3(5) and 6, the transitional valuation band for a dwelling during the transitional period is to be identified for each year of the transitional period or part of such year in accordance with the following paragraphs and is only to be identified in relation to a person who falls within regulation 3(2)(c).

(2) For the purposes of the first transitional year the transitional valuation band applicable to the dwelling is identified by:

- (a) reducing the relevant number of band increases shown in column (1) of the Table in the Schedule by the corresponding number of valuation bands in column (2) of that Table; and
- (b) increasing the original valuation band by the reduced number of valuation band increases identified in accordance with sub-paragraph (a).

(3) For the purposes of the second transitional year the transitional valuation band applicable to the dwelling is identified by:

- (a) reducing the relevant number of band increases shown in column (1) of the Table in the Schedule by the corresponding number of valuation bands in column (3) of that Table; and
- (b) increasing the original valuation band by the reduced number of valuation band increases identified in accordance with sub-paragraph (a).

(4) For the purposes of the third transitional year the transitional valuation band applicable to the dwelling is identified by:

- (a) reducing the relevant number of band increases shown in column (1) of the Table in the Schedule by the corresponding number of valuation bands in column (4) of that Table; and
- (b) increasing the original valuation band by the reduced number of valuation band increases identified in accordance with sub-paragraph (a).