
WELSH STATUTORY INSTRUMENTS

2013 No. 570

**The Council Tax (Administration and Enforcement)
(Amendment No. 2) (Wales) Regulations 2013**

Title, commencement and application

1.—(1) The title of these Regulations is the Council Tax (Administration and Enforcement) (Amendment No. 2) (Wales) Regulations 2013. Subject to paragraph (3), these Regulations come into force on 1 April 2013.

(2) Regulations 3(c) to (e), 7 to 9 and 11 come into force on 29 April 2013.

(3) These Regulations apply in relation to Wales.

Amendment of the Council Tax (Administration and Enforcement) Regulations 1992

2. The Council Tax (Administration and Enforcement) Regulations 1992⁽¹⁾ are amended in accordance with regulations 3 to 11.

3. In regulation 1 (citation, commencement and interpretation)—

(a) after the definition of “business day” insert—

““council tax offence” has the same meaning as in the detection of fraud regulations;”;

(b) after the definition of “demand notice regulations” insert—

““detection of fraud regulations” means the Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (Wales) Regulations 2013⁽²⁾;”;

(c) at the end of the definition of “exempt dwelling” omit “and”;

(d) at the end of the definition of “managing agent” omit “.” and insert “; and”;

(e) after the definition of “managing agent” insert—

““universal credit” means universal credit under Part 1 of the Welfare Reform Act 2012⁽³⁾.”

4. After regulation 5 (information as to deaths) insert—

“Purposes for which a Revenue and Customs official may supply information

5A. The purposes prescribed under paragraph 15B(1) of Schedule 2 to the Act are—

(a) making a council tax reduction scheme;

(b) determining a person’s entitlement or continued entitlement to a reduction under a council tax reduction scheme;

(1) S.I. 1992/613. Relevant amendments were made by S.I. 1992/3008, S.I. 1995/22, S.I. 2004/785, S.I. 2009/2709 and S.I. 2013/62 (W.13).

(2) S.I. 2013/588 (W.67).

(3) 2012 (c. 5).

- (c) preventing, detecting, securing evidence of or prosecuting the commission of a council tax offence.

Purposes for which information supplied under paragraph 15B may be used

5B. The purposes prescribed under paragraph 15B(3) of Schedule 2 to the Act are any purposes connected with—

- (a) making a council tax reduction scheme;
- (b) determining a person’s entitlement or continued entitlement to a reduction under a council tax reduction scheme;
- (c) preventing, detecting, securing evidence of or prosecuting the commission of a council tax offence;
- (d) any proceedings before the Valuation Tribunal for Wales⁽⁴⁾ in connection with a reduction under a council tax reduction scheme.

Purposes for which information supplied under paragraph 15B may be supplied

5C. The purposes prescribed under paragraph 15B(4) of Schedule 2 to the Act are—

- (a) making a council tax reduction scheme;
- (b) determining a person’s entitlement or continued entitlement to a reduction under a council tax reduction scheme;
- (c) preventing, detecting, securing evidence of or prosecuting the commission of a council tax offence.”

5. In paragraph (2)(e)(i) of regulation 27 (joint taxpayers) after “Schedule 3 to the Act” insert “or any of regulations 13, 14, 16 or 17 of the detection of fraud regulations”.

6. In regulation 29 (collection of penalties)—

- (a) in paragraph (1), after “Schedule 3 to the Act” insert “or any of regulations 13, 14, 16 or 17 of the detection of fraud regulations,”;
- (b) in paragraph (5), after “Schedule 3 to the Act” insert “, regulations 16(4) or 17(6) of the detection of fraud regulations”.

7. In regulation 32 (interpretation and application of Part VI), in sub-paragraph (iii) of the definition of “earnings” in paragraph (1), after “Social Security Acts” insert “or universal credit”.

8. In paragraph (2)(b) of regulation 52 (relationship between remedies), after “income support” insert “, universal credit”.

9. In regulation 54 (joint and several liability: enforcement)—

- (a) in paragraph (5)(d), after “income support” insert “or universal credit”;
- (b) in paragraph (6A), after “income support” insert “or universal credit”.

10. In paragraph (1)(c) of regulation 58 (outstanding liabilities on death) after “Schedule 3 to the Act” insert “or any of regulations 13, 14, 16 or 17 of the detection of fraud regulations”.

11. In the form specified in Schedule 3 (form of attachments of earnings order) in sub-paragraph (iii) of the definition of “earnings” in paragraph (1), after “Social Security Acts” insert “or universal credit”.

(4) The Valuation Tribunal for Wales was established by the Valuation Tribunal for Wales Regulations 2010 (S.I. 2010/713 (W.69)). Relevant amendments were made by S.I. 2013/547 (W.59).

12 March 2013

Carl Sargeant
Minister for Local Government and
Communities, one of the Welsh Ministers