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WELSH STATUTORY INSTRUMENTS

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**2013 No. 63 (W.14)**

**COUNCIL TAX, WALES**

**The Council Tax (Demand Notices)  
(Wales) (Amendment) Regulations 2013**

<i>Made</i>	- - - -	<i>17 January 2013</i>
<i>Laid before the National Assembly for Wales</i>	- -	<i>17 January 2013</i>
<i>Coming into force</i>	- -	<i>7 February 2013</i>

The Welsh Ministers make the following Regulations in exercise of the powers conferred upon the Secretary of State by section 113(1) and (2) of, and paragraphs 1(1) and 2(4)(e) 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 (Demand Notices) (Wales) (Amendment) Regulations 2013 and they come into force on 7 February 2013.

(2) These Regulations apply in relation to demand notices which—

- (a) relate to a year beginning on or after 1 April 2013, and
- (b) are issued by or on behalf of Welsh billing authorities only.

**Amendment of Regulations**

1.—(1) The Council Tax (Demand Notices) (Wales) Regulations 1993(3) are amended in accordance with paragraphs (2) to (4).

(2) In paragraph 7 of Schedule 1—

- (a) for sub-paragraph (b) substitute—

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- (1) [1992 c. 14](#); section 113(1) and (2) was amended by section 127 of, and paragraphs 40 and 52 of Schedule 7 to, the Local Government Act [2003 \(c. 26\)](#), and section 80 of the Localism Act [2011 \(c. 20\)](#). Further relevant amendments were made by sections 10 (council tax reduction schemes) and 16 (provision of information of council tax) of, and Schedule 1 to, the Local Government Finance Act [2012 \(c. 17\)](#).
- (2) These powers are now vested in the Welsh Ministers so far as they are exercisable in relation to Wales. They were previously transferred to the National Assembly for Wales by article 2 of the National Assembly for Wales (Transfer of Functions Order 1999 ([S.I. 1999/672](#))); *see* entries in Schedule 1 for the Local Government Finance Act 1992. By virtue of paragraphs 30 and 32 of Schedule 11 to the Government of Wales Act [2006 \(c. 32\)](#), they were transferred to the Welsh Ministers.
- (3) [S.I. 1993/255](#); relevant amendments were made by [S.I. 2004/460 \(W. 45\)](#) and [S.I. 2006/217](#).

- “(b) a determination made under section 12 of the 1993 Act (discounts: special provision for Wales);”;
- (b) omit sub-paragraph (bb);
- (c) at the end of sub-paragraph (e) for “.” substitute “;”;
- (d) after sub-paragraph (e) insert—
  - “(f) a reduction made under section 13A(1)(b) of the 1992 Act; or
  - (g) a reduction made under section 13A(1)(c) of the 1992 Act.”.
- (2) In paragraph 8 of Schedule 1 for “sub-paragraph (a) or (b)” substitute “sub-paragraph (a), (b) or (g)”.
- (3) After paragraph 8 of Schedule 1 insert—

“**8A.** Where a statement falls to be given as mentioned in paragraph 7 by reason of the matter referred to in sub-paragraph (f) of that paragraph—

  - (a) a statement of the reasons for the reduction and its amount;
  - (b) a statement—
    - (i) informing the person affected of the duty imposed by paragraph 113(1) of the scheme prescribed by the Schedule to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2012<sup>(4)</sup> or contained in the authority’s scheme by virtue of paragraph 7(1) of Schedule 13 to the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012<sup>(5)</sup>, as the case may be;
    - (ii) explaining the possible consequences (including prosecution) of failing to comply with that duty; and
    - (iii) setting out the circumstances a change in which might affect entitlement to the reduction or its amount.”.

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

17 January 2013

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(4) S.I. 2012/3145 (W. 317).  
(5) S.I. 2012/3144 (W. 316).

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

The Council Tax (Demand Notices) (Wales) Regulations 1993 (“the 1993 Regulations”) make provision about matters to be contained in, and information to be supplied with, council tax demand notices served by or on behalf of Welsh billing authorities. These Regulations amend the 1993 Regulations to take into account the introduction of local council tax reduction schemes in accordance with the requirements of the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012. Regulation 2(2) and (3) makes consequential amendments to ensure that demand notices refer to reductions where relevant.

Regulation 2(4) provides for a new statement to be included on a demand notice where a reduction under a local council tax reduction scheme applies explaining the amount of the reduction, the reasons for it and the possible consequences of failing to comply with duties to notify the billing authority of relevant changes in circumstances.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, it was not considered necessary to carry out a regulatory impact assessment as to the likely costs and benefits of complying with these Regulations.