
WELSH STATUTORY INSTRUMENTS

2017 No. 40

**The Council Tax (Demand Notices)
(Wales) (Amendment) Regulations 2017**

Amendment of Regulations

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

(2) In regulation 2(1) (interpretation) at the appropriate place insert—

““premium” means a higher amount of council tax payable as a result of a determination made by a billing authority under section 12A(1) (higher amount for long-term empty dwellings) or 12B(1) (higher amount for dwellings occupied periodically) of the 1992 Act;”(2).

(3) In Schedule 1 (matters to be contained in demand notices) after paragraph 9 insert—

“9A. A statement of the days (if any) as regards which it was assumed that the amount required to be paid under the demand notice falls to be calculated by reference to a premium.

9B. Where paragraph 9A applies—

- (a) the amount of the premium and the reasons for it;
- (b) a statement that if at any time before the end of the following year the person to whom the notice is issued has reason to believe that the amount of council tax payable—
 - (i) is not subject to a premium; or
 - (ii) is subject to a premium of a smaller or larger amount;the person must notify the billing authority of this belief within a period of 21 days beginning on the day on which the person first had that belief; and
- (c) a statement that if the person fails without reasonable excuse to comply with subparagraph (b) the authority may impose the penalty specified in paragraph 1(2) of Schedule 3 to the 1992 Act.”

(4) In Schedule 2 (information to be supplied with a council tax demand notice) after paragraph 15(c) insert—

- “(ca) a statement as to whether the billing authority has determined for the relevant year to charge a premium under section 12A or 12B (or both as the case may be), and if so,
 - (i) a statement of the percentage of the premium;
 - (ii) a general indication of the dwellings in relation to which a premium applies; and

(1) S.I. 1993/255. Relevant amendments were made by S.I. 1995/160; S.I. 1996/310; S.I. 2004/460 (W. 45); and S.I. 2013/63 (W. 14).

(2) Sections 12A and 12B were inserted into the 1992 Act, in relation to Wales, by section 139(1) and (2) of the [Housing \(Wales\) Act 2014](#) (anaw 7). Section 12A enables a billing authority in Wales to increase the amount of council tax payable in respect of a long-term empty dwelling by a percentage of not more than 100 (see section 12A(11) for the meaning of a “long-term empty dwelling”). Section 12B enables a billing authority to increase the amount of council tax payable in respect of a dwelling occupied periodically by a percentage of not more than 100 (see section 12B(2) for the conditions that must be satisfied for the higher amount to apply).

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- (iii) a general indication of the dwellings in relation to which a premium does not apply by virtue of regulations made under section 12A(4) or 12B(5);”.