
WELSH STATUTORY INSTRUMENTS

2017 No. 41

**The Council Tax (Administration and Enforcement)
(Amendment) (Wales) Regulations 2017**

Title, commencement and application

1.—(1) The title of these Regulations is the Council Tax (Administration and Enforcement) (Amendment) (Wales) Regulations 2017 and they come into force on 15 February 2017.

(2) These Regulations apply in relation to a financial year beginning on or after 1 April 2017.

(3) These Regulations apply in relation to Wales.

Amendment of Regulations

2.—(1) The Council Tax (Administration and Enforcement) Regulations 1992(1) are amended in accordance with the following paragraphs.

(2) In regulation 1 (citation, commencement and interpretation)—

(a) at the end of the definition of “managing agent” omit the word “and”;

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

““premium” means an increase in the amount of council tax payable in respect of a dwelling as a result of a determination made by the billing authority under section 12A(1) or 12B(1) of the Act; and”.

(3) In the heading of Part IV for “Discounts” substitute “Discounts and Premiums”.

(4) In regulation 14 (ascertainment of entitlement to discount)—

(a) in the heading after “Ascertainment of entitlement to discount” insert “or liability to premium”;

(b) after the word “discount” both times it occurs insert “or premium”.

(5) In regulation 15 (assumptions)—

(a) in the heading after “Assumptions as to discount” insert “or premium”;

(b) after the word “discount” each time it occurs in paragraphs (1) and (2) insert “or premium”.

(6) In regulation 16 (correction of discount assumptions)—

(a) in the heading after “Correction of discount” insert “or premium”;

(b) in paragraph (1) after the word “discount” each time it occurs insert “or premium”.

(7) In paragraph 10 of Schedule 1 (council tax instalment schemes) after sub-paragraph (1)(e) insert—

“(ea) the notice was so served on the assumption that, as regards any day in the period to which the notice relates, the person would be or was liable to a premium and was not or has ceased to be so liable or was or is liable to a premium of a smaller or larger amount than had been assumed;

(1) [S.I. 1992/613](#). These Regulations, in their application in relation to Wales, were amended by [S.I. 1992/558](#); [S.I. 1992/3008](#); [S.I. 2004/785](#); [S.I. 2009/2706](#); [S.I. 2010/713](#); [S.I. 2013/62](#); [S.I. 2013/570](#); [S.I. 2014/129](#).

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- (eb) the notice was so served on the assumption that, as regards any day in the period to which the notice relates, the person was not or would not be liable to a premium and was or is so liable;”.

23 January 2017

Mark Drakeford
Cabinet Secretary for Finance and Local
Government, one of the Welsh Ministers