STATUTORY INSTRUMENTS

1996 No. 56

LOCAL GOVERNMENT, ENGLAND AND WALESCOUNCIL TAX, ENGLAND AND WALES

WALES

The Local Government Reorganisation (Wales) (Council Tax Reduction Scheme) Order 1996

Made - - - - 12th January 1996
Laid before Parliament 16th January 1996
Coming into force - - 7th February 1996

The Secretary of State for Wales, in exercise of the powers conferred on him by section 54(1) and (2) of the Local Government (Wales) Act 1994(1) and of all other powers enabling him in that behalf, hereby makes the following Order:

Citation, commencement and interpretation

- 1.—(1) This Order may be cited as the Local Government Reorganisation (Wales) (Council Tax Reduction Scheme) Order 1996 and shall come into force on 7th February 1996.
 - (2) In this Order—
 - "the 1992 Act" means the Local Government Finance Act 1992(2);
 - "section 13 regulations" means regulations under section 13 of the 1992 Act;
 - "dwelling" has the meaning given by section 3 of the 1992 Act;
 - "relevant dwelling" means a dwelling in Wales; and
 - "the relevant year" means the financial year beginning on 1st April 1996.

Amendments to the Local Government Finance Act 1992

2.—(1) Insofar as the Secretary of State's power to make section 13 regulations is exercisable as regards any case where a person is liable to pay an amount to a billing authority in respect of council tax for the relevant year in respect of a relevant dwelling, section 13(5) of the 1992 Act shall be read as if after paragraph (d) there were inserted the following—

^{(1) 1994} c. 19.

^{(2) 1992} c. 14.

- "(e) the location of the dwelling concerned in a new principal area established by section 20 of the Local Government Act 1972 (new principal local government areas in Wales)."(3)
- (2) Subsection (3A) of section 32 of the 1992 Act(4) shall be amended by the substitution, for the words "or non-domestic rates", of the words "non-domestic rates or the grant paid to them under section 88A of the Local Government Finance Act 1988".(5)
- (3) Nothing in this article shall affect the operation of the 1992 Act in relation to any financial year beginning before 1st April 1996.

Signed by authority of the Secretary of State for Wales

Welsh Office 12th January 1996

Parliamentary Under Secretary of State,

^{(3) 1972} c. 70. Section 20 was substituted by section 1 of the Local Government Wales Act 1994.

⁽⁴⁾ Subsection 3A of section 32 of the 1992 Act was inserted by the Local Government (Wales) Act 1994 (c. 19), Schedule 12, paragraph 4(3).

⁽⁵⁾ Section 88A of the Local Government Finance Act 1988 was inserted by the 1992 Act, Schedule 10, paragraph 18.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order relates to Wales. The Local Government (Wales) Act 1994 makes provision for local government reorganisation in Wales. The new authorities' first year ("the first year") will begin on 1st April 1996. This Order makes supplementary provision relating to council tax reduction and council tax grant.

Article 2 modifies, in relation to the first year, section 13 of the Local Government Finance Act 1992 ("the 1992 Act") which empowers the Secretary of State to make regulations for council tax reduction. Article 2 also amends section 32 of the 1992 Act so that council tax grant is not counted as income for the purpose of an authority's budget requirement calculation.