
STATUTORY INSTRUMENTS

1998 No. 214

The Local Government Changes for England (Council Tax) (Transitional Reduction) Regulations 1998

Citation and commencement

1.—(1) These Regulations may be cited as the Local Government Changes for England (Council Tax) (Transitional Reduction) Regulations 1998.

(2) These Regulations shall come into force for the purposes of regulation 4 on 27th February 1998 and for all other purposes on 28th February 1998.

Interpretation

2.—(1) In these Regulations—

“the Act” means the Local Government Act 1992;

“the 1992 Act” means the Local Government Finance Act 1992;

“the 1996 Regulations” means the Local Government Changes for England (Council Tax) (Transitional Reduction) Regulations 1996(1);

“the 1997 Regulations” means the Local Government Changes for England (Council Tax) (Transitional Reduction) Regulations 1997(2);

“the Benefit Regulations” means the Council Tax Benefit (General) Regulations 1992(3);

“council tax figure” means a figure calculated in accordance with Schedules 1 and 2 to these Regulations;

“the Disabilities Regulations” means the Council Tax (Reductions for Disabilities) Regulations 1992(4);

“discounted chargeable amount” in relation to a person, a dwelling and a day, means the amount estimated by the relevant billing authority as that which the person would be liable to pay in respect of council tax as regards the dwelling and the day if his liability fell to be calculated solely by reference to section 10 of the 1992 Act or, as his circumstances require, that section read with section 11 of the 1992 Act; but in the application of this definition to a person who is an eligible person for the purposes of the Disabilities Regulations, the estimate shall be made as if, in the definition of “A” in section 10 of the 1992 Act, there were substituted, for the reference to the valuation band listed for the dwelling, a reference to the alternative valuation band;

“existing area” means an area which immediately before, and on, 1st April 1998 formed part of the area of the same relevant billing authority;

“relevant area” means an existing area, or a transferred area, in relation to which the council tax figure is greater than £52, and a “relevant dwelling” is a dwelling situated in a relevant area;

(1) S.I. 1996/176; amended by S.I. 1996/333. S.I. 1996/176 was also modified by S.I. 1997/215 in relation to the financial year beginning on 1st April 1997.

(2) S.I. 1997/215.

(3) S.I. 1992/1814; to which amendments have been made which are not relevant to these Regulations.

(4) S.I. 1992/554; relevant amendments are made by S.I. 1993/195.

“relevant billing authority” means a billing authority—

- (a) which is subject to a section 17 order in respect of which the reorganisation date is 1st April 1998, or
- (b) which is situated in the area of a county council which is subject to such an order (in these Regulations referred to as a “reorganised county”);

“the reorganisation date” means the date (being 1st April in any year) which is specified in a section 17 order;

“section 17 order” in relation to an authority means an order under section 17 of the Act affecting that authority; and

“transferred area” means an area which formed the whole or part of the area of a billing authority (in these Regulations referred to as a “transferor authority”) immediately before 1st April 1998, and formed part of the area of another billing authority (in these Regulations referred to as a “transferee authority”) on and after that date.

(2) Any reference in these Regulations to a billing authority shall, during the preliminary period, include an authority which has the functions of a billing authority as regards the initial year, under Chapter 1 of Part I of the 1992 Act, by virtue of regulation 49(1) of the Local Government Changes for England (Finance) Regulations 1994⁽⁵⁾; for this purpose “initial year” and “preliminary period” have the same meaning as in those Regulations.

(3) Any reference in these Regulations to a liable person is a reference to a person who is liable (whether his liability is sole or joint and several) to pay to a billing authority, in respect of a particular dwelling, an amount in respect of council tax, and includes, unless the context otherwise requires, a reference to a person who in the opinion of the authority will be so liable; and references to the amount which a person is liable to pay shall be construed accordingly.

Prescribed year

3. The financial year beginning on 1st April 1998 is prescribed as the year for which these Regulations apply.

Modification of section 13 of the 1992 Act

4. In relation to chargeable dwellings in England and the year for which these Regulations apply, section 13(5) of the 1992 Act shall have effect as if after paragraph (d) there were inserted the following—

- “(e) the location of the dwelling concerned in the area of a district or county council which is affected by a structural change, or a boundary change, made by or in consequence of an order under section 17 of the Local Government Act 1992; and for this purpose a “structural change” and a “boundary change” shall be construed in accordance with section 14 of that Act.”⁽⁶⁾

Persons to whom Regulations apply

5. A person is an eligible person for the purposes of these Regulations on a particular day if, as regards that day, he is a liable person in respect of a relevant dwelling.

⁽⁵⁾ S.I. 1994/2825; these Regulations were amended by S.I. 1995/2862 and S.I. 1996/563.

⁽⁶⁾ 1992 c. 19.

Calculation of amount payable

6.—(1) Subject to paragraph (2) below, the amount which an eligible person is liable to pay in respect of a relevant dwelling and a day shall be the discounted chargeable amount reduced by the deductible amount, and for this purpose the deductible amount shall be calculated by the relevant billing authority in accordance with Schedule 3 to these Regulations.

(2) Where a determination awarding council tax benefit under the Benefit Regulations is effective as regards a dwelling and a day in respect of which a person is an eligible person for the purposes of those Regulations, the amount which he is liable to pay in respect of that day shall be the amount ascertained in accordance with paragraph (1) above, less the amount of his council tax benefit for that day.

Supply of information by individuals

7. A billing authority may, for the purpose of considering whether these Regulations apply to any person, by written notice request that person to furnish to the authority within such period as it may reasonably specify, not being less than 21 days, such information specified in the notice as it may reasonably request of that person to assist it in considering that question.

Appeals

8.—(1) Where a billing authority makes a decision relating to the application or operation of these Regulations in relation to an individual, the authority shall, if requested in writing by the person so affected, provide him with a written statement of its decision and the reason for it; and any such statement shall be sent within 14 days from the date on which it is requested or as soon as is reasonably practicable thereafter.

(2) No appeal may be made to a valuation tribunal in respect of any decision of a billing authority relating solely to the application or operation of these Regulations; but a person aggrieved by such a decision may appeal to a review board appointed by the billing authority and constituted as mentioned in regulation 70(3) of the Benefit Regulations.

Notice of appeal

9. An appellant shall give notice of appeal under these Regulations in writing to the billing authority.

Procedure for appeals

10.—(1) Regulations 71(2) to (9) and 72(4) and (5) of the Benefit Regulations shall apply with the necessary modifications for the purposes of an appeal under these Regulations as they apply for the purposes of a further review.

(2) A billing authority shall comply with any decision of its review board.

Modification of the 1996 Regulations and the 1997 Regulations

11.—(1) In relation to the financial year beginning on 1st April 1998 and in relation to the amount that a person is liable to pay by way of council tax to a billing authority which was subject to a section 17 order or which is situated in the area of a county council which was subject to such an order—

- (a) where the reorganisation date was specified in that order as 1st April 1996, the 1996 Regulations shall apply subject to the modifications set out in Schedule 4;

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(b) where the reorganisation date was specified in that order as 1st April 1997, the 1997 Regulations shall apply subject to the modifications set out in Schedule 5.

(2) In Schedules 4 and 5, references to regulations and Schedules are references to regulations of, and Schedules to, the 1996 Regulations and the 1997 Regulations respectively.

Signed by authority of the Secretary of State for the Environment, Transport and the Regions

Hilary Armstrong
Minister of State,
Department of the Environment, Transport and
the Regions

5th February 1998