

2013 No. 467

COUNCIL TAX, ENGLAND

**The Council Tax (Alteration of Lists and Appeals) (England)
(Amendment) Regulations 2013**

<i>Made</i>	- - - -	<i>1st March 2013</i>
<i>Laid before Parliament</i>		<i>6th March 2013</i>
<i>Coming into force</i>	- -	<i>1st April 2013</i>

The Secretary of State, in exercise of the powers conferred by sections 24 and 113 of the Local Government Finance Act 1992(a), makes the following Regulations:

Citation, commencement and application

1. These Regulations may be cited as the Council Tax (Alteration of Lists and Appeals) (England) (Amendment) Regulations 2013 and come into force on 1st April 2013.

Amendment of the Council Tax (Alteration of Lists and Appeals) (England) Regulations 2009

2.—(1) The Council Tax (Alteration of Lists and Appeals) (England) Regulations 2009(b) are amended in accordance with paragraph (2) below.

(2) In regulation 3 (restrictions on alteration of valuation bands)—

- (a) in paragraph (1)(a)(i) at the beginning insert “subject to paragraph (2A),”
- (b) in paragraph (1)(a)(ii) for “paragraph (2)” substitute “paragraph (3)”; and
- (c) after paragraph (2) insert—

“(2A) For the purposes of paragraph (1)(a)(i), the relevant transaction must be one other than the grant of a lease described in paragraph (2B) or the transfer on sale of such a lease.

(2B) The lease referred to in paragraph (2A) is a lease for the purposes of the installation of plant or equipment for the generation of electricity or the production of heat by a source of energy or a technology mentioned in section 26(2) of the Climate Change and Sustainable Energy Act 2006(c), where—

- (a) the majority of the electricity or heat is generated or produced for use by such persons as may be in the dwelling, or
- (b) the plant or equipment used to generate the electricity or produce the heat has a capacity not exceeding 10 kilowatts or 45 kilowatts thermal, as the case may be.”.

Signed by authority of the Secretary of State for Communities and Local Government

(a) 1992 c.14
(b) S.I. 2009/2270
(c) 2006 c.19 A relevant amendment was made by S.I. 2008/1767.

1st March 2013

Hanham
Parliamentary Under Secretary of State
Department for Communities and Local Government

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which apply in relation to England only, amend the Council Tax (Alteration of Lists and Appeals) (England) Regulations 2009 (S.I. 2009/2270) (“the 2009 Regulations”). They insert a new paragraph (2A) into regulation 3 of the 2009 Regulations which introduces a new restriction on alteration to valuation bands where the relevant transaction is a lease under a rent-a-roof or similar scheme for the installation of solar panels or other microgeneration plants.

A full impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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