
WELSH STATUTORY INSTRUMENTS

2004 No. 3143

The Council Tax (Demand Notices) (Transitional Arrangements) (Wales) Regulations 2004

Transitional arrangements for the financial years commencing on 1 April in 2005, 2006 and 2007

3.—(1) Subject to paragraph (4), the 1993 Regulations are amended in accordance with paragraphs (2) and (3).

(2) In Schedule 1 (Matters to be contained in demand notices):

(a) after paragraph 5 insert:

“**5A.—**(1) In addition to the statement in paragraph 5, in the financial years commencing on 1 April in 2005, 2006 and 2007 respectively a statement of any transitional valuation band applicable to the relevant dwelling.

(2) For the purposes of sub-paragraph (1) “transitional valuation band” means a transitional valuation band for a relevant dwelling, identified in accordance with regulation 4 of the Council Tax (Transitional Arrangements) (Wales) Regulations 2004(1).”;

(b) in paragraph 7 at the end insert:

“(d) the Council Tax (Transitional Arrangements) (Wales) Regulations 2004.”;

(c) after paragraph 14 insert:

“**15.—**(1) A statement that the amount of council tax payable has been reduced as a result of the application of a transitional valuation band.

(2) A statement of the amount by which it has been reduced.

(3) A statement that the reduction in council tax collected by the billing authority by reason of that reduction will be reimbursed to the billing authority by the National Assembly for Wales.”.

(3) In Schedule 2 (Information to be supplied with Council Tax Demand Notices):

(a) in paragraph 15:

(i) after sub-paragraph (b)(vi) insert:

“(vii) a dwelling qualifies for the identification of a transitional valuation band in accordance with Regulation 4 of the Council Tax (Transitional Arrangements) (Wales) Regulations 2004.”;

(ii) after sub-paragraph (d) insert:

“(e) a statement explaining —

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- (i) how a transitional valuation band may be identified in accordance with the Council Tax (Transitional Arrangements) (Wales) Regulations 2004; and
- (ii) how the reduction in council tax collected by a billing authority as a consequence of identification of a transitional valuation band in accordance with the Council Tax (Transitional Arrangements) (Wales) Regulations 2004 is funded by the National Assembly for Wales (including an explanation that the amount of any reduction shown on the demand notice in respect of a dwelling may be different from the amount reclaimed by the billing authority from the National Assembly for Wales).”

(4) Paragraphs (2) and (3) only have effect in relation to the period commencing on 1 April 2005 and ending on 31 March 2008.