WELSH STATUTORY INSTRUMENTS

2013 No. 570 (W.66)

COUNCIL TAX, WALES

The Council Tax (Administration and Enforcement) (Amendment No. 2) (Wales) Regulations 2013

Made - - - -	*12 March 2013*
Laid before the National Assembly for Wales - -	*12 March 2013*

Coming into force in accordance with regulation 1

The Welsh Ministers make the following Regulations in exercise of the powers conferred upon them by section 113(2) of, and paragraph 15B of Schedule 2 to the Local Government Finance Act 1992(**1**), and conferred upon the Secretary of State by section 113(2) of, paragraph 6 of Schedule 3 to, and paragraphs 1 and 12 of Schedule 4 to that Act(**2**) and now vested in them(**3**).

In accordance with paragraph 15B(6) of Schedule 2 to that Act the Commissioners for Her Majesty's Revenue and Customs have consented to the making of these Regulations.

Title, commencement and application

1.—(1) The title of these Regulations is the Council Tax (Administration and Enforcement) (Amendment No. 2) (Wales) Regulations 2013. Subject to paragraph (3), these Regulations come into force on 1 April 2013.

(2) Regulations 3(c) to (e), 7 to 9 and 11 come into force on 29 April 2013.

(3) These Regulations apply in relation to Wales.

(**1**) 1992 c. 14. Section 113(2) was amended by section 80 of the Localism Act 2011 and paragraph 15B of Schedule 2 to the Local Government Finance Act 1992 was inserted by section 17(1) and (2) of the Local Government Finance Act 2012 (c. 17).

(**2**) Paragraph 6 of Schedule 3 to the Local Government Finance Act 1992 (c. 14) was amended by section 14 of the Local Government Finance Act 2012 (c. 17). Paragraph 12 of Schedule 4 to the Local Government Finance Act 1992 was amended by section 14 of and Schedule 2 to, the State Pension Credit Act 2002 (c. 16), section 28 of and Schedule 3 to, the Welfare Reform Act 2007 (c. 5) and sections 9 and 61 of, and Schedule 2 to, the Welfare Reform Act 2009 (c. 24). Paragraph 12 is further amended by sections 31 and 37 of, and Schedules 2 and 14 to, the Welfare Reform Act 2012 (c. 24), but at the time of making these Regulations the amendments are not yet in force.

(**3**) Functions of the Secretary of State, so far as exercisable in relation to Wales, were transferred to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672), article 2 and Schedule 1. Those functions were subsequently transferred to the Welsh Ministers by virtue of paragraph 30 of Schedule 11 to the Government of Wales Act 2006 (c. 32).

Amendment of the Council Tax (Administration and Enforcement) Regulations 1992

2. The Council Tax (Administration and Enforcement) Regulations 1992(**4**) are amended in accordance with regulations 3 to 11.

3. In regulation 1 (citation, commencement and interpretation)—

(a) after the definition of "business day" insert—

""council tax offence" has the same meaning as in the detection of fraud regulations;";

(b) after the definition of "demand notice regulations" insert—

""detection of fraud regulations" means the Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (Wales) Regulations 2013(**5**);";

(c) at the end of the definition of "exempt dwelling" omit "and";

(d) at the end of the definition of "managing agent" omit "." and insert "; and";

(e) after the definition of "managing agent" insert—

""universal credit" means universal credit under Part 1 of the Welfare Reform Act 2012(**6**)."

4. After regulation 5 (information as to deaths) insert—

"**Purposes for which a Revenue and Customs official may supply information**

5A. The purposes prescribed under paragraph 15B(1) of Schedule 2 to the Act are—

(a) making a council tax reduction scheme;

(b) determining a person's entitlement or continued entitlement to a reduction under a council tax reduction scheme;

(c) preventing, detecting, securing evidence of or prosecuting the commission of a council tax offence.

Purposes for which information supplied under paragraph 15B may be used

5B. The purposes prescribed under paragraph 15B(3) of Schedule 2 to the Act are any purposes connected with—

(a) making a council tax reduction scheme;

(b) determining a person's entitlement or continued entitlement to a reduction under a council tax reduction scheme;

(c) preventing, detecting, securing evidence of or prosecuting the commission of a council tax offence;

(d) any proceedings before the Valuation Tribunal for Wales(**7**) in connection with a reduction under a council tax reduction scheme.

Purposes for which information supplied under paragraph 15B may be supplied

5C. The purposes prescribed under paragraph 15B(4) of Schedule 2 to the Act are—

(**4**) S.I. 1992/613. Relevant amendments were made by S.I. 1992/3008, S.I. 1995/22, S.I. 2004/785, S.I. 2009/2709 and S.I. 2013/62 (W.13).
(**5**) S.I. 2013/588 (W.67).
(**6**) 2012 (c. 5).
(**7**) The Valuation Tribunal for Wales was established by the Valuation Tribunal for Wales Regulations 2010 (S.I. 2010/713 (W.69)). Relevant amendments were made by S.I. 2013/547 (W.59).