WELSH STATUTORY INSTRUMENTS

2013 No. 62 (W.13)

COUNCIL TAX, WALES

The Council Tax (Administration and Enforcement) (Amendment) (Wales) Regulations 2013

Made - - - - 17 January 2013
Laid before the National Assembly for Wales - - 17 January 2013

Coming into force in accordance with regulation 1(2)

The Welsh Ministers make the following Regulations in exercise of the powers conferred upon the Secretary of State by sections 113(1) and (2) of, and paragraphs 1(1), 2(2), (4)(a), (ia) and (j), 4 to 6, 8 to 10 and 16 of Schedule 2 to, the Local Government Finance Act 1992(**1**) and now vested in them(**2**).

Title, commencement and application

1.—(1) The title of these Regulations is the Council Tax (Administration and Enforcement) (Amendment) (Wales) Regulations 2013.

(2) These Regulations come into force on—

(a) 7 February 2013 for the purposes of regulation 2(4) and regulation 2(1) in so far as it relates to regulation 2(4); and

(b) 1 April 2013 for remaining purposes.

(3) These Regulations apply in relation to Wales.

Amendment of Regulations

2.—(1) The Council Tax (Administration and Enforcement) Regulations 1992(**3**) are amended in accordance with paragraphs (2) to (13).

(**1**) 1992 c. 14. *See* section 116(1) for the definition of "prescribed". Relevant amendments were made by sections 10 (council tax reduction schemes), 12 (power to set higher amount for long-term empty dwellings), 16 (provision of information about council tax) and 17 (power for HMRC to supply information for purposes of council tax) of the Local Government Finance Act 2012 (c. 17). Paragraph 21 of Schedule 2 to the Local Government Finance Act 1992 was inserted by the Local Government Act 2003 (c. 26) section 127(1) and Schedule 7, paragraphs 40, 53(1) and (3).

(**2**) 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).

(**3**) S.I. 1992/613. Relevant amendments were made by S.I. 1992/3008, S.I. 1995/22, S.I. 2004/785 and S.I. 2009/2706.

(2) In regulation 1 (citation, commencement and interpretation)—

(a) for the definition of "discount" substitute—

> ""discount" means a discount under section 11 or section 12 of the Act, or a reduction in the amount of council tax payable for a dwelling under section 13A(1)(b) or 13A(1)(c) where—
>
> (a) a scheme made by a billing authority in accordance with the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012(**4**) or the scheme which applies in default in accordance with paragraph 6(1)(e) of Schedule 1B to the Act provides; or
>
> (b) the billing authority has determined under section 13A(7) of the Act,
>
> that liability shall be reduced otherwise than to nil;";

(b) for the definition of "exempt dwelling" substitute—

> ""exempt dwelling" means a dwelling which is exempt from council tax under the Exempt Dwellings Order(**5**) or a dwelling in relation to which no council tax is payable
>
> by virtue of a reduction under section 13A(1)(b) or section 13A(1)(c) of the Act where —
>
> (a) a scheme made by a billing authority in accordance with the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012 or the scheme which applies in default in accordance with paragraph 6(1)(e) of Schedule 1B to the Act provides; or
>
> (b) the billing authority has determined under section 13A(7) of the Act,
>
> that liability shall be reduced to nil;".

(3) In regulation 2 (service of notices)—

(a) in paragraph (4) omit the words ", or any information required by the demand notice regulations to be supplied to any person when a demand notice (within the meaning of Part V of these Regulations) is served";

(b) after paragraph (4) insert—

> "(4A) Without prejudice to section 233 of the Local Government Act 1972(**6**) and subject to paragraphs (6) and (7) below, any information required by the demand notice regulations to be supplied to any person when a demand notice (within the meaning of Part V of these Regulations) is served:
>
> (a) may be so supplied by sending the information to that person by electronic communication to such address as may be notified by that person for that purpose; or
>
> (b) subject to paragraph (4B) shall be treated as supplied to that person where the billing authority has published the information on a website and that person is notified by way of the demand notice of—
>
> (i) the publication of the information on a website;
>
> (ii) the address of that website; and
>
> (iii) the place on the website where the information may be accessed.

(**4**) S.I. 2012/3144.
(**5**) The Council Tax (Exempt Dwellings) Order 1992 (S.I. 1992/558).
(**6**) 1972 c. 70.

(4B) Sub-paragraph (b) of paragraph (4A) shall not apply where that person has requested a hard copy of the information.

(4C) Where a person requests a hard copy of the information referred to in paragraph (4A) in writing either before or after the demand notice is issued, the authority must supply it as soon as reasonably practicable following receipt of the request.";

(c) in paragraph (6) for "for the purpose of paragraph (4)(a)" substitute "for the purposes of paragraphs (4)(a) or (4A)(a)";

(d) in paragraph (7) for "for the purpose of paragraph (4)(a)" substitute "for the purposes of paragraphs (4)(a) or (4A)(a)".

(4) In regulation 4 (information from public bodies)—

(a) at the end of paragraph (8)(a) omit "and";

(b) at the end of paragraph (8)(b) for the full-stop substitute ", and"; and

(c) after paragraph (8)(b) insert—

"(c) it was not supplied to the first-mentioned authority under paragraph 15B of Schedule 2 to the Act or section 131 of the Welfare Reform Act 2012(**7**).".

(5) In regulation 9 (assumptions as to dwellings)—

(a) at the beginning of paragraph (2) for "Where" substitute "Subject to paragraph (3), where"; and

(b) after paragraph (2) insert—

"(3) Where, having taken such steps as are referred to in regulation 8, a billing authority has reason to believe that a particular dwelling would be or would have been an exempt dwelling for a period during the year but for a determination made in relation to that dwelling under—

(a) paragraph 116(2)(c) of the scheme prescribed in the Schedule to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2012(**8**); or

(b) a provision contained in an authority's scheme by virtue of regulation 32(1) of, and paragraph 10(2)(c) of Schedule 13 to, the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012,

it shall assume, for the purposes of Part 5 of these Regulations, that the dwelling will be or was a chargeable dwelling for that period."

(6) In regulation 10 (notification of assumption)—

(a) in paragraph (3), after "Subject to paragraph (6)" insert " and (6A)";

(b) after paragraph (6) insert—

"(6A) Where the dwelling in respect of which the assumption under regulation 9(2) is made is a dwelling in relation to which no council tax is payable by virtue of a reduction under section 13A(1)(b) of the Act where a scheme made by a billing authority in accordance with the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012 or the scheme which applies in default in accordance with paragraph 6(1)(e) of Schedule 1B to the Act provides that liability shall be reduced to nil—

(a) paragraph (3) shall not apply;

(**7**) 2012 c. 5.
(**8**) S.I. 2012/3145.