WELSH STATUTORY INSTRUMENTS

2010 No. 77 (W.18)

COUNCIL TAX, WALES

The Council Tax (Alteration of Lists and Appeals) (Amendment) (Wales) Regulations 2010

Made - - - -	*14 January 2010*
Laid before the National Assembly for Wales - -	*18 January 2010*
Coming into force - -	*1 April 2010*

The Welsh Ministers make these Regulations in exercise of the powers conferred on the Secretary of State by sections 24 and 113 of 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 (Alteration of Lists and Appeals) (Amendment) (Wales) Regulations 2010.

(2) These Regulations come into force on 1 April 2010.

Amendments to the Council Tax (Alteration of Lists and Appeals) Regulations 1993

2.—(1) The Council Tax (Alteration of Lists and Appeal) Regulations 1993(**3**) are amended in accordance with paragraphs (2) to (3).

(2) For regulation 14 (day from which alteration has effect) substitute—

> "**14.**—(1) Subject to section 17(3) and (5) of the Act, regulation 29(3) and the following provisions of this regulation, an alteration effected so as to show in or, as the case may be, to delete from a list any dwelling which, since the list was compiled—
>
> (a) has come into existence or ceased to exist; or

(**1**) 1992 c. 14.

(**2**) The power to make regulations under sections 24 and 113 of the Local Government Finance Act 1992 in relation to Wales transferred from the Secretary of State to the National Assembly for Wales under article 2(a) of, and Schedule 1 to, the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672). By virtue of paragraph 30 of Schedule 11 to the Government of Wales Act 2006 (c. 32), these powers were transferred and are now vested in the Welsh Ministers, so far as they are exercisable in relation to Wales.

(**3**) S.I. 1993/290.

(b) has ceased to be situated, or has become situated, in the area of the billing authority for whose area the list was compiled,

has effect from the day on which the circumstances giving rise to the alteration occurred.

(2) An alteration reflecting a material increase in the value of a dwelling has effect from the day on which the relevant transaction, as regards that dwelling (or part of it) and that increase, was completed.

(3) An alteration reflecting a material reduction in the value of a dwelling has effect from the day on which the circumstances which caused that reduction arose.

(4) An alteration reflecting an increase or reduction in the domestic use of a dwelling which is or becomes or ceases to be a composite hereditament for the purposes of Part III of the 1988 Act (otherwise than in the circumstances mentioned in paragraph (9)(a)(ii)) has effect from the day on which the circumstances which caused that increase or reduction arose.

(5) Where for the purposes of paragraph (3) or (4) the day on which the relevant circumstances arose is not reasonably ascertainable—

(a) where the alteration is made in pursuance of a proposal, the alteration shall have effect from the day on which the proposal was served on the listing officer; and

(b) in any other case the alteration has effect from the day on which it is entered in the list.

(6) Subject to regulation 4(1A), an alteration made to correct an inaccuracy in a list on the day it was compiled has effect—

(a) in any case where the inaccuracy was to show—

(i) as applicable to a dwelling a valuation band which is lower than the band which should have been determined or shown as applicable to it, or

(ii) as one dwelling property which should have been treated as two or more dwellings by virtue of article 3 of the Council Tax (Chargeable Dwellings) Order 1992,

from the day on which the alteration is entered in the list;

(b) in a case where the inaccuracy was to show as applicable to a dwelling a valuation band which is higher than the band which should have been determined or shown as applicable to it, from the later of—

(i) the day on which the list was compiled; and

(ii) the day six years before the day on which the alteration is entered in the list; and

(c) in any other case, from the day on which the list was compiled.

(7) Subject to regulation 4(1A), where an alteration is made to correct an inaccuracy in a list (other than an alteration which falls to have effect as provided in the foregoing provisions of this regulation), and the inaccuracy arose in the course of making a previous alteration and was to show—

(a) as applicable to a dwelling a valuation band which is lower than the band which should have been determined or shown as applicable to it; or

(b) as one dwelling property which should have been treated as two or more dwelling by virtue of article 3 of the Council Tax (Chargeable Dwellings) Order 1992,

the alteration has effect from the day on which the alteration is entered in the list.

(8) An alteration made to correct an inaccuracy in a list (other than an alteration which falls to have effect as provided in the foregoing provisions of this regulation) has effect—