WELSH STATUTORY INSTRUMENTS

2004 No. 3143 (W.271)

COUNCIL TAX, WALES

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

Made - - - -	*30 November 2004*
Coming into force - -	*1 December 2004*

The National Assembly for Wales makes the following Regulations in exercise of the powers conferred on the Secretary of State under sections 113(1) and (2) and 116(1) of, and paragraphs 1 and 2(4) of Schedule 2 to, the Local Government Finance Act 1992(**1**) which are now vested in the National Assembly for Wales so far as exercisable in Wales(**2**).

Name, commencement and application

1.—(1) These Regulations are called the Council Tax (Demand Notices) (Transitional Arrangements) (Wales) Regulations 2004 and come into force on 1 December 2004.

(2) These Regulations apply to Wales only and in relation to demand notices issued by or on behalf of Welsh billing authorities.

Interpretation

2. In these Regulations "the 1993 Regulations" ("*Rheoliadau 1993*") means the Council Tax (Demand Notices) (Wales) Regulations 1993(**3**).

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:

(**1**) 1992 c. 14.
(**2**) *See* the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672).
(**3**) S.I. 1993/255 as amended by SI1995/160, S.I. 1996/310, S.I.1996/1880 and S.I. 2004/460.

"**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(**4**).";

(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 —

(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.

(**4**) S.I. 2004/3142 (W.270).