WELSH STATUTORY INSTRUMENTS

2004 No. 3142 (W.270)

COUNCIL TAX, WALES

The Council Tax (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 it under section 13B(2) of the Local Government Finance Act 1992(**1**) and in exercise of the powers conferred on the Secretary of State under sections 13 and 113(1) and (2) of that Act which are now vested in the National Assembly for Wales so far as exercisable in relation to Wales(**2**):

Name, commencement and application

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

(2) These Regulations apply only to Wales.

Interpretation

2. In these Regulations —

"the 1992 Regulations" ("*Rheoliadau 1992*") means the Council Tax (Reductions for Disabilities) Regulations 1992(**3**);

"the 1993 Regulations" ("*Rheoliadau 1993*") means the Council Tax (Alteration of Lists and Appeals) Regulations 1993(**4**);

"first transitional year" ("*y flwyddyn drosiannol gyntaf*") means the financial year commencing on 1 April 2005;

"original valuation band" ("*band prisio gwreiddiol*") means the valuation band applicable to a dwelling on or for 31 March 2005;

"relevant number of valuation band increases" ("*nifer perthnasol y bandiau prisio y bydd annedd yn codi*") means the number of valuation bands by which a dwelling has increased in

(**1**) 1992 c. 14.
(**2**) *See* the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672).
(**3**) S.I. 1992/554 as amended by S.I. 1993/195, S.I. 1996/309, S.I. 1997/261, S.I. 1998/266, S.I. 1999/1004 and S.I. 2000/501.
(**4**) S.I. 1993/290 as amended by S.I. 1994/1746, S.I. 1996/613, S.I. 1995/363, S.I. 2000/409 and S.I. 2001/1439. There are other amendments to this S.I. which are not relevant to these Regulations.

the valuation list applicable to that dwelling on or for 1 April 2005 above the original valuation band;

"second transitional year" ("*yr ail flwyddyn drosiannol*") means the financial year commencing on 1 April 2006;

"third transitional year" ("*y drydedd flwyddyn drosiannol*") means the financial year commencing on 1 April 2007;

"transitional period" ("*cyfnod trosiannol*") means the period from 1 April 2005 to 31 March 2008;

"transitional valuation band" ("*band prisio trosiannol*") means a valuation band applicable to the dwelling during the transitional period in accordance with regulation 4.

Qualification

3.—(1) Subject to paragraphs (2), (3), (4) and (5), transitional valuation bands applicable to a dwelling are to be identified for the transitional period in accordance with regulation 4.

(2) A transitional valuation band is only to be identified in respect of a dwelling in the following circumstances:

(a) the dwelling must be a dwelling which was on a valuation list on or for 31 March 2005; and

(b) the dwelling must have been the subject of a relevant number of valuation band increases being two or more valuation bands; and

(c) the person liable for council tax for the dwelling on 31 March 2005 (or, if more than one person is liable, at least one of those persons) is also liable for council tax for that dwelling on 1 April 2005 and is so liable at some other time or times during the transitional period.

(3) No transitional valuation band is to apply to a dwelling during any period when it falls within a class of dwellings prescribed by either regulation 4 (Class A) or regulation 5 (Class B) of the Council Tax (Prescribed Classes of Dwellings) (Wales) Regulations 1998(**5**).

(4) Where as a result of an alteration to the valuation list during the transitional period, the valuation band applicable to a dwelling increases by two or more bands above the original valuation band then, subject to paragraph (5), the dwelling must be treated as having been subject to a relevant number of valuation band increases being two or more valuation bands.

(5) Where a dwelling is to be treated under paragraph (4) as having been subject to a relevant number of valuation band increases being two or more valuation bands any transitional valuation band identified in respect of the dwelling is only to apply from the date on which the valuation list is altered or deemed to be altered in accordance with the 1993 Regulations:

(a) in the first transitional year, in accordance with regulation 4(2);

(b) in the second transitional year, in accordance with regulation 4(3);

(c) in the third transitional year, in accordance with regulation 4(4).

Identification of transitional valuation bands

4.—(1) Subject to regulations 3(5) and 6, the transitional valuation band for a dwelling during the transitional period is to be identified for each year of the transitional period or part of such year in accordance with the following paragraphs and is only to be identified in relation to a person who falls within regulation 3(2)(c).

(2) For the purposes of the first transitional year the transitional valuation band applicable to the dwelling is identified by:

(**5**) S.I. 1998/105 as amended by S.I. 2004/452 (W. 43).