WELSH STATUTORY INSTRUMENTS

2004 No. 3094 (W.268)

COUNCIL TAX, WALES

The Local Authorities (Calculation of Council Tax Base) and Council Tax (Prescribed Classes of Dwellings) (Wales) (Amendment) Regulations 2004

Made - - - -	*23 November 2004*
Coming into force - -	*24 November 2004*

The National Assembly for Wales, in exercise of the powers given to the Secretary of State by sections 12, 33(5) and (6), 34(4), 44(5) and (6), 45(4) and (5), 48(5) and (6) and 116 of the Local Government Finance Act 1992(**1**), which are now vested in it in so far as exercisable in relation to Wales(**2**), hereby makes the following Regulations:

Name, commencement, application and interpretation

1.—(1) The name of these Regulations is the Local Authorities (Calculation of Council Tax Base) and Council Tax (Prescribed Classes of Dwellings) (Wales) (Amendment) Regulations 2004 and shall come into force on 24 November 2004.

(2) These Regulations apply in relation to authorities in Wales only.

(3) In these Regulations —

"the 1995 Regulations" ("*Rheoliadau 1995*") means the Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995(**3**); and

"the 1998 Regulations" ("*Rheoliadau 1998*") means the Council Tax (Prescribed Classes of Dwellings) (Wales) Regulations 1998(**4**).

Interpretation of the 1995 Regulations

2. In regulation 1(3) of the 1995 Regulations —

(a) after "22A(10)" in the definition of "the authority's list", insert "or 22B(10)";

(b) at the end of the definition of "chargeable dwelling", omit "and";

(**1**) 1992 c. 14.
(**2**) *See* the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672).
(**3**) S.I. 1995/2561, amended by S.I. 1999/2935.
(**4**) S.I. 1998/105, amended by S.I. 2004/452.

(c) the full stop at the end of the definition of "major precepting authority" is replaced by "; and"; and

(d) at the end, insert

""relevant percentage" means a percentage by which the amount of council tax payable in respect of any chargeable dwelling and any day is reduced due to the application of a discount under section 11 or 12.".

Calculation of the relevant amounts for a financial year beginning on or after 1 April 2005

3. After regulation 5 of the 1995 Regulations, insert the following regulation —

"**Calculation of the relevant amounts for a financial year beginning on or after 1 April 2005**

5A.—(1) For the purposes of regulation 3, the relevant amount for a financial year beginning on or after 1 April 2005 ("the year") for a valuation band ("the band") is the amount found by applying the formula —

(H - Q + J) x (F divided by G)

where —

H is the number of chargeable dwellings in the area of the billing authority listed in the band on the relevant day calculated by the authority in accordance with paragraph (2) below;

Q is a factor to take account of the discounts to which the amount of council tax payable was subject on the relevant day calculated in accordance with paragraph (4) below;

J is the amount of any adjustment in respect of changes in the number of chargeable dwellings or discounts calculated by the authority in accordance with paragraph (6) below;

F is the number which, in the proportion set out in section 5(1), is applicable as regards the year to dwellings listed in the band;

G is the number which, in that proportion, is applicable as regards the year to dwellings listed in valuation band D.

(2) The authority shall calculate the number of chargeable dwellings for the purposes of item H in paragraph (1) above by deducting from the number of dwellings listed in the band on the relevant day its estimate of the number of such dwellings which were exempt on that day.

(3) For the purposes of paragraph (2) above, the authority shall ascertain the number of dwellings listed in any valuation band by reference to —

(a) the state on the relevant day of the authority's list, including any alterations of the list which were shown as having effect on that day; and

(b) any alterations of the valuation list maintained by the listing officer for that authority which were not shown on the authority's list but of which the authority had been informed by the listing officer and which had effect on that day.

(4) Q is the aggregate of amounts found by multiplying, for each different relevant percentage, R by S, where —

R is the number of dwellings taken into account for the purposes of item H in paragraph (1) above, for which the amount of council tax payable for the relevant

day was reduced by that relevant percentage, estimated by the authority in accordance with paragraph (5) below;

S is that relevant percentage.

(5) The authority shall make the estimates required for the purpose of paragraph (4) above on the basis of all the information available to the authority on the relevant day.

(6) The authority shall calculate the amount of any adjustment for the purposes of item J in paragraph (1) above as equal to the amount by which the number which the authority calculates in accordance with paragraph (7) below exceeds the number which the authority calculates in accordance with paragraph (8) below; and if there is no such excess, the adjustment shall be nil or, as the case may be, a negative amount.

(7) Subject to paragraph (10) below, the authority shall calculate the aggregate of —

(a) the authority's estimate of the number of chargeable dwellings which are not ascertained for the purposes of paragraph (2) above as listed in the band on the relevant day but which will be listed in the band for the whole or part of the year; and

(b) the aggregate of amounts found by multiplying, for each different relevant percentage, U by V, where —

U is the authority's estimate of the number of dwellings in respect of which the amount of council tax payable for the relevant day was reduced by that relevant percentage and which were taken into account for the purposes of item R in paragraph (4) above, but in respect of which the amount of council tax payable for the whole or part of the year will not be reduced by that relevant percentage;

V is that relevant percentage.

(8) Subject to paragraph (10) below, the authority shall calculate the aggregate of —

(a) the authority's estimate of the number of chargeable dwellings which are ascertained for the purposes of paragraph (2) above as listed in the band on the relevant day but which:

(i) will not be listed in the band for the whole or part of the year; or

(ii) will be exempt at any time in the year or that part of the year for which they will be listed; and

(b) the aggregate of amounts found by multiplying, for each different relevant percentage, W by X, where —

W is the number of dwellings, taken into account for the purposes of item H in paragraph (1) above or falling within paragraph (7)(a) above, in respect of which the amount of council tax payable for the whole or part of the year will be reduced by that relevant percentage, and which were not taken into account for the purposes of item R in paragraph (1) above, estimated by the authority in accordance with paragraph (4) above;

X is that relevant percentage.

(9) Paragraph (3) of regulation 4 shall apply for the purposes of making any of the calculations or estimates referred to in paragraphs (2), (7) and (8) above as it applies for the purposes of paragraph (2) of regulation 4.

(10) Where it appears to the authority likely that —

(a) a dwelling will be listed in a band in the authority's list, or will not be so listed, for part of the year;