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WELSH STATUTORY INSTRUMENTS

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**1999 No. 2935 (W.27)**

**COUNCIL TAX, WALES**

**The Local Authorities (Calculation of Council Tax Base) (Wales) (Amendment) Regulations 1999**

*Made* - - - - 31st October 1999  
*Coming into force* - - 31st October 1999

The National Assembly for Wales makes the following Regulations in exercise of the powers given to the Secretary of State by sections 33(5) and (6), 34(4), 44(5) and (6), 45(4) and (5), 48(5) and (6) and 113(1) and (2) of the Local Government Finance Act 1992<sup>(1)</sup>, which are now vested in it<sup>(2)</sup>, and of all other powers enabling it in that behalf:

**Citation, commencement and extent**

- 1.—(1) These Regulations may be cited as the Local Authorities (Calculation of Council Tax Base) (Wales) (Amendment) Regulations 1999 and shall come into force on 31st October 1999.
- (2) These Regulations extend to Wales only.

**Amendment of Regulations**

2. The Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995<sup>(3)</sup> are amended as follows.

(1) In Regulation 4(3)(a), after the word “dwelling”, insert “which is listed in a valuation band other than valuation band A”.

(2) In Regulation 5(2), after the words “exempt on that day”, add  
“and, in the case of valuation band A and for a financial year beginning on or after 1st April 2000, by deducting the number calculated by applying the formula—

$$\frac{HH}{6}$$

where—

HH is the authority’s estimate of the number of dwellings listed in band A (excluding dwellings which are to be treated as listed in that band by virtue of the provisions of Regulation 4(3) where

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(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.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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the person who is liable to pay council tax in respect of the dwelling is liable to pay a reduced amount pursuant to the Council Tax (Reductions for Disabilities) Regulations 1992<sup>(4)</sup>.”

*Signed on behalf of the National Assembly for Wales under section 66(1) of the Government of Wales Act 1998.*<sup>(5)</sup>

29th October 1999

*Dafydd Elis Thomas  
The Presiding Officer of the National Assembly*

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<sup>(4)</sup> S.I. 1992/554, amended by S.I. 1993/195 and S.I.1999/1004.

<sup>(5)</sup> 1998 c. 38

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## EXPLANATORY NOTE

*(This note does not form part of the Regulations)*

The Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995 (“the principal Regulations”) contain rules for the calculation of a local authority’s council tax base. This is used in the calculation of the council tax and is, in essence, the number of valuation band D equivalent dwellings in the area of a local authority, taking account of, among other things, reduced amounts payable by households which include a disabled person in accordance with regulations made under section 13 of the Local Government Finance Act 1992.

These Regulations make amendments to the principal Regulations as a consequence of the Council Tax (Reductions for Disabilities) (Amendment) Regulations 1999 which, with effect from 1st April 2000, provide for dwellings in valuation band A to be able to qualify for a disability reduction for the first time. The amendments to the principal Regulations ensure that the council tax base for an area will take account of the effect of disability reductions in respect of dwellings in valuation band A.