



# Local Government (Wales) Act 1994

## 1994 CHAPTER 19

### PART IV

#### FINANCE

#### **35 Council tax, rating and the community charge.**

- (1) The new principal councils shall be billing authorities in relation to the financial year beginning on 1st April 1996 and in relation to subsequent financial years.
- (2) In this section “billing authority” means an authority which is a billing authority for the purposes of—
  - (a) Part I of the <sup>M1</sup>Local Government Finance Act 1992 (council tax); and
  - (b) Part III of the <sup>M2</sup>Local Government Finance Act 1988 (non-domestic rating).
- (3) In the period before 1st April 1996, the old authorities concerned shall continue to exercise their functions as billing authorities in respect of matters arising in connection with financial years before the financial year beginning on that date.
- (4) After 31st March 1996, the new principal councils shall have the same functions in relation to council tax, rating (including non-domestic rating) and the community charge as the old authorities would have had—
  - (a) in connection with those matters, and
  - (b) in relation to any financial year beginning before 1996, if the old authorities had not been abolished.
- (5) For section 1(2) of the Act of 1992 substitute—

“(2) In this Part “billing authority” means—

  - (a) in relation to England, a district council or London borough council, the Common Council or the Council of the Isles of Scilly, and
  - (b) in relation to Wales, a county council or county borough council.”
- (6) In section 39(1) of the Act of 1992 (precepting authorities), in paragraph (a) at the end add “in England”.

*Status: Point in time view as at 01/11/1996.*

*Changes to legislation: There are currently no known outstanding effects for the Local Government (Wales) Act 1994, PART IV. (See end of Document for details)*

#### Commencement Information

**II** S. 35 wholly in force at 3.4.1995, see s. 66 and S.I. 1995/852, art. 6(1) (subject to art. 6(2)-(5))

#### Marginal Citations

**M1** 1992 c. 14.

**M2** 1988 c. 41.

### 36 Valuation lists for Welsh billing authorities.

After section 22 of the <sup>M3</sup>Local Government Finance Act 1992, insert—

#### “22A Amalgamated valuation lists for Welsh billing authorities.

- (1) Every new listing officer shall, on 1st April 1996, compile a list (“the amalgamated list”) for the new billing authority for which he is appointed, based on the information provided for him under this section.
- (2) The amalgamated list shall contain the information which was included in the valuation lists compiled on 1st April 1993 for the old billing authorities (“the current lists”) so far as that information is relevant.
- (3) The amalgamated list shall also include the information which was included in any current list by way of an alteration, so far as that information is relevant.
- (4) A new listing officer’s amalgamated list shall be treated, for the purposes of this Act, as the valuation list for his new billing authority and shall be deemed to have come into force on 1st April 1993.
- (5) Where an amalgamated list contains information which is derived from any alteration made to any valuation list or lists from which it is derived, the amalgamated list shall be treated as having been varied on the date on which the alteration was made.
- (6) Subsections (2) to (8) of section 22 above shall not apply in relation to an amalgamated list.
- (7) Every listing officer shall—
  - (a) on or before 15th November 1995, provide the appropriate new listing officer with the information recorded in his valuation list as at 31st October 1995 so far as it is relevant; and
  - (b) on 31st March 1996, provide the appropriate new listing officer with the information recorded in his valuation list as at that date, so far as it is relevant.
- (8) A new listing officer receiving any information under subsection (7)(a) above shall send a copy of it to his new billing authority as soon as is reasonably practicable.
- (9) As soon as is reasonably practicable after compiling the amalgamated list, a new listing officer shall send a copy of it to his new billing authority.

*Status: Point in time view as at 01/11/1996.*

*Changes to legislation: There are currently no known outstanding effects for the Local Government (Wales) Act 1994, PART IV. (See end of Document for details)*

- (10) A new billing authority receiving a copy of an amalgamated list under subsection (9) above shall, as soon as is reasonably practicable, deposit it at its principal office.
- (11) In this section—
- “old authority” has the same meaning as in the Local Government (Wales) Act 1994;
  - “old billing authority” means a billing authority which is an old authority;
  - “new billing authority” means a billing authority which is a new principal council;
  - “listing officer” means a listing officer for an old billing authority;
  - “new listing officer” means a listing officer for a new billing authority; and
  - “new principal council” has the same meaning as in the Local Government (Wales) Act 1994.
- (12) For the purposes of this section—
- (a) references to a listing officer’s valuation list are references to the valuation list maintained by him under this Act;
  - (b) a new listing officer’s area is the area of the new billing authority for which he is appointed;
  - (c) the appropriate new listing officer, in relation to any information which relates to a dwelling is the new listing officer for the new billing authority in whose area the dwelling is situated; and
  - (d) information is relevant in relation to a new listing officer, or his area, if it relates to a dwelling which is in his area.”

**Commencement Information**

**I2** S. 36 wholly in force at 3.4.1995, see s. 66 and S.I. 1995/852, art. 6(1) (subject to art. 6(2)-(5))

**Marginal Citations**

**M3** 1992 c. 14.

**37 Local non-domestic rating lists for Welsh billing authorities.**

After section 41 of the <sup>M4</sup>Local Government Finance Act 1988, insert—

**“41A Local non-domestic rating lists for Welsh billing authorities.**

- (1) Every new valuation officer shall, on 1st April 1996, compile a list (“the amalgamated list”) for the new billing authority for which he is appointed, based on the information provided for him under this section.
- (2) The amalgamated list shall contain the information which was included in the local non-domestic rating lists compiled on 1st April 1995 for the old billing authorities (“the current lists”) so far as that information is relevant.
- (3) The amalgamated list shall also include the information which was included in any current list by way of an alteration, so far as that information is relevant.

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- (4) A new valuation officer's amalgamated list shall be treated, for the purposes of this Act, as the local non-domestic rating list for his new billing authority and shall be deemed to have come into force on 1st April 1995.
- (5) Where an amalgamated list contains information which is derived from any alteration made to any list or lists from which it is derived, the amalgamated list shall be treated as having been varied on the date on which the alteration was made.
- (6) Subsections (2) to (6B) of section 41 above shall not apply in relation to an amalgamated list.
- (7) Every valuation officer shall—
- (a) on or before 15th October 1995, provide the appropriate new valuation officer with the information recorded in his local non-domestic rating list as at 30th September 1995, so far as it is relevant; and
  - (b) on 31st March 1996, provide the appropriate new valuation officer with the information recorded in his local non-domestic rating list as at that date, so far as it is relevant.
- (8) A new valuation officer receiving any information under subsection (7)(a) above shall send a copy of it to his new billing authority as soon as is reasonably practicable.
- (9) As soon as is reasonably practicable after compiling an amalgamated list, a new valuation officer shall send a copy of it to his new billing authority.
- (10) A new billing authority receiving a copy of an amalgamated list under subsection (9) above shall, as soon as is reasonably practicable, deposit it at its principal office.
- (11) In this section—
- “old authority” has the same meaning as in the Local Government (Wales) Act 1994;
  - “old billing authority” means a billing authority which is an old authority;
  - “new billing authority” means a billing authority which is a new principal council;
  - “new principal council” has the same meaning as in the Local Government (Wales) Act 1994;
  - “valuation officer” means a valuation officer for an old billing authority; and
  - “new valuation officer” means a valuation officer for a new billing authority.
- (12) For the purposes of this section—
- (a) references to a valuation officer's local non-domestic rating list are references to the local non-domestic rating list maintained by him under this Act;
  - (b) a new valuation officer's area is the area of the new billing authority for which he is appointed;

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- (c) the appropriate new valuation officer, in relation to any information which relates to any hereditament is the new valuation officer for the new billing authority in whose area the hereditament is situated; and
- (d) information is relevant in relation to a new valuation officer, or his area, if it relates to a hereditament which is in his area.”

#### Commencement Information

**I3** S. 37 wholly in force at 3.4.1995, see s. 66 and S.I. 1995/852, art. 6(1) (subject to art. 6(2)-(5))

#### Marginal Citations

**M4** 1988 c. 41.

### 38 Council funds for new principal councils.

- (1) Each new principal council shall establish, and then maintain, a fund to be known as their council fund.
- (2) Any sums received by a new principal council shall be paid into their council fund.
- (3) All payments by a new principal council shall be made out of their council fund.
- (4) Subsections (2) and (3) do not apply in relation to any sums to be paid into, or payments to be made out of, a trust fund.
- (5) Section 101(1)(b) of the 1972 Act (delegation) shall not apply as regards the functions of a new principal council in relation to their council fund.
- (6) Each new principal council shall keep accounts of sums paid into, and of payments made out of, their council fund.
- (7) Any account kept only in respect of the general expenses of a new principal council shall be known as their general account and any account kept only in respect of any class of their special expenses shall be known as a special account.
- (8) The Secretary of State may make regulations—
  - (a) requiring assets of a prescribed description which fall within a council fund to be held in a separate fund within the council fund;
  - (b) requiring any fund (other than a trust fund) of a prescribed description which is established by a new principal council to be maintained as a separate fund within their council fund.
- (9) The Secretary of State may by regulations make provision with respect to the liability of new principal councils to make payments from their council funds in respect of precepts issued under Chapter IV of Part I of the <sup>M5</sup>Local Government Finance Act 1992.
- (10) The regulations may, in particular, include provision—
  - (a) that anything falling to be paid must be paid—
    - (i) within a prescribed period; and
    - (ii) in instalments of such amounts, and at such times, as are determined by the billing authority in accordance with prescribed rules;

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- (b) that the billing authority must inform any precepting authorities when instalments will be paid and how they are to be calculated;
- (c) that if an instalment is not paid to a precepting authority in accordance with the regulations, it is to be entitled to interest on the amount of the instalment;
- (d) as to the circumstances in which the billing authority is to be treated as having discharged the liability mentioned in subsection (9);
- (e) as to the recovery (by deduction or otherwise) of any excess amount paid by the billing authority to any precepting authority in purported discharge of the liability mentioned in subsection (9).

(11) Schedule 12 makes minor and consequential amendments with respect to funds.

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**Modifications etc. (not altering text)**

**C1** S. 38: transfer of functions (1.7.1999) by S.I. 1999/672, art. 2, Sch. 1

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**Commencement Information**

**I4** S. 38 wholly in force at 3.4.1995, see s. 66 and S.I. 1995/852, art. 6(1) (subject to art. 6(2)-(5))

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**Marginal Citations**

**M5** 1992 c. 14.

**Status:**

Point in time view as at 01/11/1996.

**Changes to legislation:**

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