
STATUTORY INSTRUMENTS

1995 No. 2561

The Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995

Calculation of the relevant amounts for a financial year beginning on or after 1st April 1997

5.—(1) For the purposes of regulation 3, the relevant amount for a financial year beginning on or after 1st April 1997 (“the year”) for a valuation band (“the band”) is the amount found by applying the formula—

$$(H - (I \times E) + J) \frac{F}{G}$$

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;

I is the number of discounts to which the council tax payable in respect of such dwellings was subject on the relevant day estimated by the authority in accordance with paragraphs (4) and (5) below;

E is the appropriate percentage;

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) The authority shall estimate the number of discounts for the purposes of item I in paragraph (1) above by treating the amount of council tax payable in respect of a dwelling which—

- (a) was subject to a discount equal to the appropriate percentage of that amount as subject to one discount; and
- (b) was subject to a discount equal to twice the appropriate percentage as subject to two discounts.

(5) The authority shall make the estimates required for the purposes of items H and I in paragraph (1) 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 number calculated by applying the formula—

$$K \times E$$

where—

K is the authority's estimate of the number of discounts taken into account for the purposes of item I in paragraph (1) above which will not apply for the whole or part of the year;

E is the appropriate 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 will not be listed in the band for the whole or part of the year or will be exempt at any time in the year or that part of the year for which they will be listed; and
- (b) the amount calculated by applying the formula—

$$L \times E$$

where—

L is the number of discounts, other than any discounts taken into account for the purposes of item I in paragraph (1) above, to which the amount of council tax payable in respect of dwellings taken into account for the purposes of item H in paragraph (1) above or falling within paragraph (7)(a) above will be subject for the whole or part of the year, estimated by the authority in accordance with paragraph (4) above;

E is the appropriate 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) Paragraphs (5) and (6) of regulation 4 shall apply for the purposes of making any of the estimates referred to in paragraphs (7) and (8) above as they apply for the purposes of the estimates referred to in paragraphs (2) and (4) of regulation 4.

(11) For the purposes of this regulation, the relevant day is 31st October in the financial year preceding that for which the relevant amount is calculated.