
EXPLANATORY NOTE

(This note is not part of the Order)

On 1st April 1996 by virtue of the Local Government (Wales) Act 1994 the county and county borough councils created as a result of the 1994 Act will take over responsibility for the discharge of functions relating to local government in Wales from the county and district councils created as a result of the Local Government Act 1972. The new councils came into existence following their election on 4th May 1995 and, until the abolition of the existing councils on 1st April 1996, are preparing to take on their full functions. This Order makes supplementary and transitional provision in respect of local government finance.

Article 3 modifies the application of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 in relation to non-domestic rating bills for the financial year beginning on 1st April 1996, to enable a new council to send out bills before that date based on information received from its valuation officer prior to the coming into force of its own non-domestic rating list on 1st April 1996.

Articles 4 and 5 modify the application of the Council Tax (Reductions for Disabilities) Regulations 1992 and the Council Tax (Administration and Enforcement) Regulations 1992 respectively, in relation to council tax bills for the financial year beginning on 1st April 1996, to enable a new council to send out bills before that date based on information received from its listing officer prior to the coming into force of its own valuation list on 1st April 1996.

Article 6 amends the Local Authorities (Calculation of Council Tax Base) (Supply of Information) Regulations 1992 so that it refers to the Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995 as well as the Local Authorities (Calculation of Council Tax Base) Regulations 1992 (which for future years relate only to England).

Article 7 amends the Local Authorities (Funds) (Wales) Regulations 1992 to require that any collection fund sums temporarily held in a billing authority's general fund be retransferred on or before 29th March 1996.

Article 8 modifies the application of the Non-Domestic Ratepayers (Consultation) Regulations 1992 to exempt new councils from the requirement to provide previous year expenditure information when consulting on their first year expenditure.