

EXPLANATORY NOTE

(This note is not part of the Order)

The Local Government (Wales) Act 1994 provides for local government changes in Wales. The new Welsh county councils and county borough councils, which were elected on 4th May 1995, are the Welsh billing authorities for financial year commencing on and after 1st April 1996.

Under section 33 of the Local Government Finance Act 1992 billing authorities are required to calculate the basic amount of council tax. This order amends section 33 to require the new Welsh billing authorities, when making their calculations, to take account of that portion of discretionary non-domestic rate relief which will be funded by council tax payers.