
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.