
WELSH STATUTORY INSTRUMENTS

2005 No. 181 (W.14)

COUNCIL TAX, WALES

The Council Tax (Alteration of Lists and Appeals) (Amendment) (Wales) Regulations 2005

Made - - - - 1 February 2005

Coming into force - - 2 February 2005

The National Assembly for Wales makes the following Regulations in exercise of the powers conferred on the Secretary of State under sections 24 and 113 of the Local Government Finance Act 1992⁽¹⁾ which are now vested in the National Assembly for Wales so far as exercisable in Wales⁽²⁾:

Name, commencement and application

1.—(1) These Regulations are called the Council Tax (Alteration of Lists and Appeals) (Amendment) (Wales) Regulations 2005 and come into force on 2 February 2005.

(2) These Regulations apply in relation to Wales only.

Interpretation

2. In these Regulations —

“the 1993 Regulations” (“*Rheoliadau 1993*”) means the Council Tax (Alteration of Lists and Appeals) Regulations 1993⁽³⁾.

Amendments to the 1993 Regulations

3.—(1) The 1993 Regulations are amended in accordance with paragraphs (2) to (4).

(2) In regulation 2(1), for the definition of “list” there is substituted —

““list” means, other than in regulation 5(1A), (3) and (3A), a valuation list compiled under section 22, section 22A or section 22B of the Act;”.

(3) In regulation 5 —

(a) after paragraph (1), insert —

⁽¹⁾ 1992 c. 14.

⁽²⁾ See the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672).

⁽³⁾ S.I. 1993/290 as amended by S.I. 1994/1746, S.I. 1995/363, S.I. 1996/613, S.I. 1996/619, S.I. 2000/409 and S.I. 2001/1439.

“(1A) No proposal may be made later than 31 December 2005 in relation to a list compiled under section 22 or section 22A of the Act other than in respect of paragraphs (2) and (6) and regulation 8(3)(a) and (9).”;

(b) in paragraph (3) —

(i) after the words “a list” insert “compiled under section 22 or 22A of the Act”;

(ii) for “the list” substitute “that list”; and

(c) after paragraph (3), insert —

“(3A) Subject to paragraph (4) and regulation 8(3)(a), where, in relation to a dwelling shown in a list compiled under section 22B of the Act on the day on which it is compiled, a billing authority or an interested person is of the opinion mentioned in paragraph (1) by reason of the matter mentioned in sub-paragraph (c), any proposal for the alteration of that list as regards that matter must be made not later than 30 September 2006.”.

(4) In regulation 15(1), for “section 22(8) or section 22A(10)”, substitute “section 22(8), section 22A(10) or section 22B(10)”.

Signed on behalf of the National Assembly for Wales under section 66(1) of the Government of Wales Act 1998(4)

1 February 2005

D. Elis-Thomas
The Presiding Officer of the National Assembly

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax (Alteration of Lists and Appeals) Regulations 1993 (“the 1993 Regulations”).

These Regulations are made under section 24 (Alteration of lists) of the Local Government Finance Act 1992 (“the 1992 Act”). Section 24 of the 1992 Act permits the Assembly to make regulations about the alteration by listing officers of valuation lists which have been compiled under Chapter II (Valuation Lists) of Part I of the 1992 Act.

Regulation 3 amends the 1993 Regulations. In particular, regulation 3(2) amends the definition of “list” in regulation 2(1) of the 1993 Regulations, such that “list” for the purposes of those Regulations (other than in respect of regulation 5(1A), (3) and (3A)) means a valuation list compiled under section 22, section 22A or section 22B of the 1992 Act. Section 22B (Compilation and maintenance of new lists) was inserted into the 1992 Act by section 77 of the Local Government Act 2003. Section 22B requires the listing officer for a billing authority to compile and maintain new valuation lists for the authority. Lists compiled under section 22B of the 1992 Act come into force on 1 April 2005.

Regulation 3(3) amends regulation 5 of the 1993 Regulations. Regulation 3(3)(a) inserts a new regulation 5(1A) into the 1993 Regulations, the effect of which is that, subject to four exceptions, no proposal for the alteration of a valuation list compiled under section 22 or section 22A of the 1992 Act may be made later than 31 December 2005.

Regulation 3(3)(b) amends regulation 5(3) of the 1993 Regulations such that it relates only to valuation lists compiled under section 22 or section 22A of the 1992 Act.

Regulation 3(3)(c) inserts a new regulation 5(3A) into the 1993 Regulations. Regulation 5(3A) provides that, subject to regulations 5(4) and 8(3)(a) of the 1993 Regulations, where in relation to a dwelling shown in a section 22B valuation list on the day on which that list is compiled, a billing authority or an interested person is of the opinion that the list is inaccurate by reason of the listing officer having determined an incorrect valuation band, any proposal for the alteration of the list as regards that matter must be made not later than 30 September 2006.

Regulation 3(4) inserts a reference to section 22B(10) of the 1992 Act into regulation 15(1) of the 1993 Regulations. Section 22B(10) of the 1992 Act requires a billing authority to deposit a copy of the valuation list that it receives under section 22B(9) of that Act at its principal office. Regulation 15(1) concerns the time limit within which a listing officer (having altered a valuation list) is to serve notice on the billing authority stating the effect of that alteration. Regulation 15(1) obliges that authority to alter the copy of the valuation list deposited at its principal office.