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WELSH STATUTORY INSTRUMENTS

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**2016 No. 969**

**The Local Authorities (Calculation of Council Tax Base) (Wales) (Amendment) Regulations 2016**

**Calculation of relevant amounts**

**4.** After regulation 5A(1) insert—

**“Calculation of the relevant amounts for a financial year beginning on or after 1 April 2017**

**5B.**—(1) For the purposes of regulation 3, the relevant amount for a financial year beginning on or after 1 April 2017 (“the year”) for a valuation band (“the band”) is the amount found by applying the formula—

$$(H - Q + E + J) \times (F \text{ divided by } G)$$

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);

Q is a factor to take account of the discounts to which the amount of council tax payable was subject on the relevant day calculated in accordance with paragraph (4);

E is a factor to take account of a premium, if any, to which the amount of council tax payable was subject on the relevant day calculated in accordance with paragraph (5);

J is the amount of any adjustment in respect of changes in the number of chargeable dwellings, discounts or premiums calculated by the authority in accordance with paragraph (7);

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 must calculate the number of chargeable dwellings for the purposes of item H in paragraph (1) 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), the authority must 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) Q is the aggregate of amounts found by multiplying, for each different relevant percentage, R by S, where—

R is the number of dwellings taken into account for the purposes of item H in paragraph (1), for which the amount of council tax payable for the relevant day was reduced by that relevant percentage, estimated by the authority in accordance with paragraph (6);

S is that relevant percentage.

(5) E is the aggregate of amounts found by multiplying, for each different relevant percentage, R1 by S1, where—

R1 is the number of dwellings taken into account for the purposes of item H in paragraph (1), for which the amount of council tax payable for the relevant day was increased by that relevant percentage, estimated by the authority in accordance with paragraph (6);

S1 is that relevant percentage.

(6) The authority must make the estimates required for the purpose of paragraph (4) and (5) on the basis of all the information available to the authority on the relevant day.

(7) The authority must calculate the amount of any adjustment for the purposes of item J in paragraph (1) as equal to the amount by which the number that the authority calculates in accordance with paragraph (8) exceeds the number that the authority calculates in accordance with paragraph (9); and if there is no such excess, the adjustment is nil or, as the case may be, a negative amount.

(8) Subject to paragraph (11), the authority must 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) 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 aggregate of amounts found by multiplying, for each different relevant percentage, U by V, where—

U is the authority's estimate of the number of dwellings in respect of which the amount of council tax payable for the relevant day was reduced by that relevant percentage and which were taken into account for the purposes of item R in paragraph (4), but in respect of which the amount of council tax payable for the whole or part of the year will not be reduced by that relevant percentage;

V is that relevant percentage; and

(c) the aggregate of amounts found by multiplying, for each different relevant percentage, U1 by V1, where—

U1 is the number of dwellings, taken into account for the purposes of item H in paragraph (1) or falling within paragraph (8)(a), in respect of which the amount of council tax payable for the whole or part of the year will be increased by that relevant percentage, and which were not taken into account for the purposes of item R1 in paragraph (1), estimated by the authority in accordance with paragraph (5);

V1 is that relevant percentage.

(9) Subject to paragraph (11), the authority must calculate the aggregate of—

(a) the authority's estimate of the number of chargeable dwellings which are ascertained for the purposes of paragraph (2) as listed in the band on the relevant day but which—

- (i) will not be listed in the band for the whole or part of the year; or
  - (ii) will be exempt at any time in the year or that part of the year for which they will be listed; and
- (b) the aggregate of amounts found by multiplying, for each different relevant percentage, W by X, where—
- W is the number of dwellings, taken into account for the purposes of item H in paragraph (1) or falling within paragraph (8)(a), in respect of which the amount of council tax payable for the whole or part of the year will be reduced by that relevant percentage, and which were not taken into account for the purposes of item R in paragraph (1), estimated by the authority in accordance with paragraph (4);
  - X is that relevant percentage; and
- (c) the aggregate of amounts found by multiplying, for each relevant percentage, W by X, where—
- W1 is the authority's estimate of the number of dwellings in respect of which the amount of council tax payable for the relevant day was increased by that relevant percentage and which were taken into account for the purposes of item R1 in paragraph (5), but in respect of which the amount of council tax payable for the whole or part of the year will not be increased by that relevant percentage;
  - X1 is that relevant percentage.
- (10) Regulation 4(3) applies for the purposes of making any of the calculations or estimates referred to in paragraphs (2), (8) and (9) as it applies for the purposes of regulation 4(2).
- (11) Where it appears to the authority likely that—
- (a) a dwelling will be listed in a band in the authority's list, or will not be so listed, for part of the year;
  - (b) a dwelling will be exempt for part of the year during a period for which it will be listed in a band in the authority's list; or
  - (c) the amount of council tax payable in respect of a dwelling will be subject to a discount of a relevant percentage for part of the year;
  - (d) the amount of council tax payable in respect of a dwelling will be subject to a premium of a relevant percentage for part of the year;
- the authority must, for the purposes of making any of the estimates referred to in paragraphs (8) or (9), treat such a dwelling, discount or premium as a fraction produced by dividing the number of days in that part of the year by the number of days in the year.
- (12) For the purposes of this regulation, the relevant day is 31 October in the financial year preceding that for which the relevant amount is calculated.”