
WELSH STATUTORY INSTRUMENTS

2016 No. 969

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

Calculation of billing authority's council tax base for part of its area

5. In regulation 6(2)—
- (a) for “5 to 5A” substitute “5, 5A or 5B”;
 - (b) after paragraph (d) insert—
 - “(e) in regulation 5B, the relevant day in respect of the year is—
 - (i) where the authority determines the amount for item TP in section 34(3) in the period beginning on 1 November and ending on 31 December in the preceding financial year, 31 October in the preceding year; and
 - (ii) in any other case, the day on which the authority calculates the relevant amount for the year for the purposes of item TP in section 34(3).”