

**Explanatory Memorandum to the Council Tax (Demand Notices) (Wales) (Amendment) Regulations 2014.**

This Explanatory Memorandum has been prepared by the Local Government Finance & Performance Division and is laid before the National Assembly for Wales in conjunction with the above subordinate legislation and in accordance with Standing Order 27.1.

**Minister's Declaration**

In my view, this Explanatory Memorandum gives a fair and reasonable view of the expected impact of the Council Tax (Demand Notices) (Wales) (Amendment) Regulations 2014. I am satisfied the benefits outweigh any costs.

*Lesley Griffiths*

Minister for Local Government & Government Business  
22 January 2014

## **Description**

1. This statutory instrument will amend the Council Tax (Demand Notices) (Wales) Regulations 1993 (“the 1993 Regulations”) to reflect the making of the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013 and the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2013 (“the 2013 Regulations”).

## **Matters of special interest to the Constitutional and Legislative Affairs Committee**

2. There are no matters of special interest to the Committee.

## **Legislative background**

3. The Regulations which first introduced Council Tax Reduction Schemes (CTRS) in Wales: the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012 and the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2012 (“the 2012 Regulations”) were limited to 2013-14 by virtue of a sunset clause agreed with opposition parties.
4. Therefore, the 2013 Regulations were brought forward to govern the operation of the CTRS in Wales for 2014-15 onwards and these were approved by the Assembly on 26 November 2013.
5. Paragraphs 1(1) and 2(4)(e) of Schedule 2 to the Local Government Finance Act 1992 provide Welsh Ministers with executive powers to make provision in regulations in relation to Council Tax demand notices.
6. The 1993 Regulations make provision about matters to be contained in, and information to be supplied with, Council Tax demand notices served by or on behalf of Welsh billing authorities.
7. The 1993 Regulations were amended by the Council Tax (Demand Notices) (Wales) (Amendment) Regulations 2013 to take into account the introduction of Council Tax Reduction Schemes (CTRS) under the 2012 Regulations.
8. The Regulations follow the negative resolution procedure.

## **Purpose and intended effect of the legislation**

9. This statutory instrument amends the 1993 Regulations to take into account the 2013 Regulations which were introduced to govern the operation of CTRS in Wales from April 2014 onwards. This enables reductions made in accordance with the 2013 Regulations to be taken into account in the billing and enforcement of Council Tax.

10. The statutory instrument also includes savings provisions which ensure the amendments made to the 1993 Regulations do not have effect in respect of any applications made or deductions awarded under the 2012 Regulations.

**Consultation**

11. No consultation has been undertaken in respect of this statutory instrument.

**Regulatory Impact Assessment (RIA)**

12. No RIA has been prepared for this statutory instrument as it is considered that the instrument only facilitates technical and routine amendments. It has no major policy impact.