

# Statutory Instruments with Clear Reports

31 October 2016

## SL(5)019 – The Local Authorities (Calculation of Council Tax Base) (Wales) (Amendment) Regulations 2016

### **Procedure: Negative**

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These regulations amend the Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995 in respect of a financial year beginning on or after 1 April 2017. The regulations are amended to ensure the council tax premiums are reflected in the calculation of the council tax base. The Housing (Wales) Act 2014 amends the Local Government Finance Act 1992 by inserting a new section 139 which enables a billing authority in Wales to apply a council tax premium in respect of long-term empty homes and second homes. The amendments in these regulations are made as a consequence of the above amendments to the Act.

**Parent Act:** Housing (Wales) Act 2014; Local Government Finance Act 1992

**Date Made:** 5 October 2016

**Date Laid:** 7 October 2016

**Coming into force date:** 28 October 2016

