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W E L S H   S T A T U T O R Y  
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**2017 No. 40 (W. 16)**

**COUNCIL TAX, WALES**

**The Council Tax (Demand Notices)  
(Wales) (Amendment) Regulations  
2017**

**EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations amend the Council Tax (Demand Notices) (Wales) Regulations 1993 (“the 1993 Regulations”) which make provision about matters to be contained in, and information to be supplied with, council tax demand notices. The amendments apply in relation to a financial year beginning on or after 1 April 2017.

These Regulations amend the 1993 Regulations in consequence of the power conferred on billing authorities to charge a higher amount of council tax (“a premium”) on long-term empty dwellings and dwellings occupied periodically. The power to charge a premium is conferred on billing authorities in Wales by sections 12A and 12B of the Local Government Finance Act 1992 (“the 1992 Act”) which were inserted into that Act by section 139 of the Housing (Wales) Act 2014.

Schedule 1 to the 1993 Regulations sets out the information that must be included in demand notices. The amendments to Schedule 1 require demand notices to include a statement of the number of days (if any) as regards which it has been assumed that a premium applies. Where a premium applies, a demand notice must include a statement of the amount of the premium and the reason for it, a statement of the requirement on the recipient of the notice to notify the billing authority of certain information and the possible consequences of failing to comply with that duty.

Schedule 2 sets out the information to be supplied with council tax demand notices. The amendments to Schedule 2 require information about the premium to be included in the explanatory notes that accompany demand notices. The information includes a statement as to whether the billing authority has made a

determination to charge a premium for the relevant year and, if so, a statement of the amount of the premium, a general indication of the circumstances in which a premium applies and a general indication of the circumstances in which a dwelling is exempt from the premium by virtue of regulations made under section 12A(4) or 12B(5) of the 1992 Act.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, a regulatory impact assessment has been prepared as to the likely costs and benefits of complying with these Regulations. A copy can be obtained from the Local Government Finance Policy Division, Welsh Government, Cathays Park, Cardiff, CF10 3NQ.

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**2017 No. 40 (W. 16)**

**COUNCIL TAX, WALES**

**The Council Tax (Demand Notices)  
(Wales) (Amendment) Regulations  
2017**

*Made* 23 January 2017

*Laid before the National Assembly for Wales*  
25 January 2017

*Coming into force* 15 February 2017

The Welsh Ministers make the following Regulations in exercise of the powers conferred upon the Secretary of State by sections 113(1) and 116(1) of, and paragraphs 1(1) and 2(4)(a), (e) and (j), and 4(4) and (5) of Schedule 2 to, the Local Government Finance Act 1992<sup>(1)</sup> and now vested in them<sup>(2)</sup>.

**Title and commencement**

**1.**—(1) The title of these Regulations is the Council Tax (Demand Notices) (Wales) (Amendment) Regulations 2017.

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- (1) 1992 c. 14. Relevant amendments were made to section 113(1) by the Local Government Act 2003 (c. 26) section 127 and paragraphs 40 and 52 of Schedule 7 to and the Localism Act 2011 (c. 20) section 80. Schedule 2, paragraph 2(4)(j) of the Local Government Finance Act 1992 (“the 1992 Act”) was amended by the Local Government Finance Act 2012, section 16; paragraph 4 of the 1992 Act was amended by section 12 of the Local Government Finance Act 2012 and by Schedule 3 paragraph 29(7) of the Housing (Wales) Act 2014 (anaw 7). Other amendments have been made to section 113 of, and Schedule 2 to, the 1992 Act that are not relevant to this instrument.
- (2) The powers vested in the Secretary of State by Schedule 2 of the 1992 Act were transferred, in relation to Wales, to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672); see the reference to the 1992 Act in Schedule 1 to that Order. The functions of the National Assembly for Wales were then transferred to the Welsh Ministers by virtue of section 162 of, and paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c. 32).

(2) These Regulations come into force on 15 February 2017.

(3) These Regulations apply in relation to council tax demand notices that relate to a financial year beginning on or after 1 April 2017.

### Amendment of Regulations

**2.**—(1) The Council Tax (Demand Notices) (Wales) Regulations 1993<sup>(1)</sup> are amended in accordance with the following paragraphs.

(2) In regulation 2(1) (interpretation) at the appropriate place insert—

““premium” means a higher amount of council tax payable as a result of a determination made by a billing authority under section 12A(1) (higher amount for long-term empty dwellings) or 12B(1) (higher amount for dwellings occupied periodically) of the 1992 Act;”(2).

(3) In Schedule 1 (matters to be contained in demand notices) after paragraph 9 insert—

**“9A.** A statement of the days (if any) as regards which it was assumed that the amount required to be paid under the demand notice falls to be calculated by reference to a premium.

**9B.** Where paragraph 9A applies—

- (a) the amount of the premium and the reasons for it;
- (b) a statement that if at any time before the end of the following year the person to whom the notice is issued has reason to believe that the amount of council tax payable—
  - (i) is not subject to a premium; or
  - (ii) is subject to a premium of a smaller or larger amount;

the person must notify the billing authority of this belief within a period of 21 days beginning on the day on

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(1) S.I. 1993/255. Relevant amendments were made by S.I. 1995/160; S.I. 1996/310; S.I. 2004/460 (W. 45); and S.I. 2013/63 (W. 14).

(2) Sections 12A and 12B were inserted into the 1992 Act, in relation to Wales, by section 139(1) and (2) of the Housing (Wales) Act 2014 (anaw 7). Section 12A enables a billing authority in Wales to increase the amount of council tax payable in respect of a long-term empty dwelling by a percentage of not more than 100 (*see* section 12A(11) for the meaning of a “long-term empty dwelling”). Section 12B enables a billing authority to increase the amount of council tax payable in respect of a dwelling occupied periodically by a percentage of not more than 100 (*see* section 12B(2) for the conditions that must be satisfied for the higher amount to apply).

which the person first had that belief;  
and

- (c) a statement that if the person fails without reasonable excuse to comply with sub-paragraph (b) the authority may impose the penalty specified in paragraph 1(2) of Schedule 3 to the 1992 Act.”

(4) In Schedule 2 (information to be supplied with a council tax demand notice) after paragraph 15(c) insert—

“(ca) a statement as to whether the billing authority has determined for the relevant year to charge a premium under section 12A or 12B (or both as the case may be), and if so,

- (i) a statement of the percentage of the premium;
- (ii) a general indication of the dwellings in relation to which a premium applies; and
- (iii) a general indication of the dwellings in relation to which a premium does not apply by virtue of regulations made under section 12A(4) or 12B(5);”.

*Mark Drakeford*

Cabinet Secretary for Finance and Local Government,  
one of the Welsh Ministers  
23 January 2017