

Explanatory Memorandum to the Council Tax (Demand Notices) (Wales) (Amendment) Regulations 2013.

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 2013. I am satisfied that the benefits outweigh any costs.

Carl Sargeant

Minister for Local Government & Communities

17 January 2013

Description

1. This statutory instrument makes certain amendments to the existing provisions 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, to take into account the introduction of council tax reduction schemes.

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. 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 provisions in relation to council tax demand notices.
4. The Council Tax (Demand Notices) (Wales) Regulations 1993 (“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.
5. This statutory instrument makes amendments to the 1993 Regulations.
6. The Regulations follow the negative resolution procedure

Purpose and intended effect of the legislation

7. This statutory instrument amends the 1993 regulations to take into account the introduction of council tax reduction schemes.
8. Regulation 2(2) and 3 makes consequential amendments to ensure that demand notices refer to reductions under the council tax reduction schemes where relevant.
9. Regulation 2(4) provides for a new statement to be included within a demand notice where a reduction under a council tax reduction scheme applies explaining:
 - the amount of the reduction;
 - the reasons a reduction is being provided;
 - changes of circumstances that could affect the level of reduction provided; and
 - the consequences of not notifying a billing authority of any changes of circumstances which affects either entitlement to a reduction or the level of the reduction.

Consultation

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

Regulatory Impact Assessment (RIA)

11. 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.