

**Explanatory Memorandum to the Council Tax (Administration and Enforcement) (Amendment) (Wales) 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 (Administration and Enforcement) (Amendment) (Wales) Regulations 2014. I am satisfied the benefits outweigh any costs.

Minister for Local Government & Government Business  
22 January 2014

## **Description**

1. This statutory instrument makes amendments to the existing provisions for the billing, collection and enforcement of Council Tax to reflect the fact a new set of Council Tax Reduction Scheme Regulations will be in place from 1 April 2014 onwards.

## **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, a new set of Regulations was brought forward to govern the operation of the CTRS in Wales for 2014-15 onwards. These are 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”) which were approved by the National Assembly for Wales on 26 November 2013.
5. This statutory instrument makes amendments to the Council Tax (Administration and Enforcement) Regulations 1992 (“the 1992 Regulations”) which make provision about the billing, collection and enforcement of Council Tax.
6. Section 113(1) and (2) of, and paragraphs 1(1), 2(2), 4(a)(ia) and (j), 4 to 6, 8 to 10 and 16 of Schedule 2 to the Local Government Finance Act 1992 provide the Welsh Ministers with the executive powers to make the provisions in this statutory instrument in relation to Council Tax billing, collection and enforcement.
7. The Regulations follow the negative resolution procedure.

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

8. The main purpose of this statutory instrument is to amend the 1992 regulations to reflect the fact a new set of Council Tax Reduction Scheme Regulations will govern schemes operating from 1 April 2014 onwards, by replacing references to the 2012 Regulations with references to the 2013 Regulations.

9. The statutory instrument also includes savings provisions which ensure that the amendments made to the 1992 Regulations do not have effect in respect of any applications for Council Tax reduction or reductions awarded under the 2012 Regulations.

### **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.