

2013 No. 570 (W.66)

COUNCIL TAX, WALES

**The Council Tax (Administration
and Enforcement) (Amendment No.
2) (Wales) Regulations 2013**

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Council Tax (Administration and Enforcement) Regulations 1992 (“the 1992 Regulations”) make provision about the billing, collection and enforcement of council tax. These Regulations amend the 1992 Regulations in relation to Wales to make provision about the circumstances in which a Revenue and Customs official may supply information to qualifying persons, and for what purposes. These Regulations also extend the application of the provisions within the 1992 Regulations relating to the collection of penalties, and amend the 1992 Regulations to account for the introduction of universal credit by the Welfare Reform Act 2012.

Regulation 3 amends the 1992 Regulations to insert definitions for “council tax offences”, “detection of fraud regulations” and “universal credit”.

Regulation 4 sets out the purposes for which a Revenue and Customs official may supply information relating to council tax to a qualifying person; other purposes this information may be used for; and the purposes for which this information can be supplied to another qualifying person.

Regulations 5 and 6 amend regulations 27 and 29 of the 1992 Regulations, which deal with the collection of penalties, to provide for the collection of penalties imposed in accordance with regulations 13, 14, 16 and 17 of the Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (Wales) Regulations 2013 (“the detection of fraud Regulations”).

Regulations 7 to 9 and 11 make consequential amendments to account for the introduction of universal credit.

Regulation 10 amends regulation 58 of the 1992 Regulations to permit the collection of penalties imposed in accordance with regulations 13, 14, 16 and 17 of the detection of fraud Regulations as outstanding liabilities on death.

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 at Local Government Finance and Public Service Performance Division, Welsh Government, Cathays Park, Cardiff, CF10 3NQ.

2013 No. 570 (W.66)

COUNCIL TAX, WALES

**The Council Tax (Administration
and Enforcement) (Amendment No.
2) (Wales) Regulations 2013**

Made 12 March 2013

Laid before the National Assembly for Wales
12 March 2013

*Coming into force in accordance with
regulation 1*

The Welsh Ministers make the following Regulations in exercise of the powers conferred upon them by section 113(2) of, and paragraph 15B of Schedule 2 to the Local Government Finance Act 1992⁽¹⁾, and conferred upon the Secretary of State by section 113(2) of, paragraph 6 of Schedule 3 to, and paragraphs 1 and 12 of Schedule 4 to that Act⁽²⁾ and now vested in them⁽³⁾.

In accordance with paragraph 15B(6) of Schedule 2 to that Act the Commissioners for Her Majesty's Revenue

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- (1) 1992 c.14. Section 113(2) was amended by section 80 of the Localism Act 2011 and paragraph 15B of Schedule 2 to the Local Government Finance Act 1992 was inserted by section 17(1) and (2) of the Local Government Finance Act 2012 (c.17).
- (2) Paragraph 6 of Schedule 3 to the Local Government Finance Act 1992 (c.14) was amended by section 14 of the Local Government Finance Act 2012 (c.17). Paragraph 12 of Schedule 4 to the Local Government Finance Act 1992 was amended by section 14 of and Schedule 2 to, the State Pension Credit Act 2002 (c.16), section 28 of and Schedule 3 to, the Welfare Reform Act 2007 (c.5) and sections 9 and 61 of, and Schedule 2 to, the Welfare Reform Act 2009 (c.24). Paragraph 12 is further amended by sections 31 and 37 of, and Schedules 2 and 14 to, the Welfare Reform Act 2012 (c.24), but at the time of making these Regulations the amendments are not yet in force.
- (3) Functions of the Secretary of State, so far as exercisable in relation to Wales, were transferred to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672), article 2 and Schedule 1. Those functions were subsequently transferred to the Welsh Ministers by virtue of paragraph 30 of Schedule 11 to the Government of Wales Act 2006 (c.32).

and Customs have consented to the making of these Regulations.

Title, commencement and application

1.—(1) The title of these Regulations is the Council Tax (Administration and Enforcement) (Amendment No. 2) (Wales) Regulations 2013. Subject to paragraph (3), these Regulations come into force on 1 April 2013.

(2) Regulations 3(c) to (e), 7 to 9 and 11 come into force on 29 April 2013.

(3) These Regulations apply in relation to Wales.

Amendment of the Council Tax (Administration and Enforcement) Regulations 1992

2. The Council Tax (Administration and Enforcement) Regulations 1992(1) are amended in accordance with regulations 3 to 11.

3. In regulation 1 (citation, commencement and interpretation)—

(a) after the definition of “business day” insert—

““council tax offence” has the same meaning as in the detection of fraud regulations;”;

(b) after the definition of “demand notice regulations” insert—

““detection of fraud regulations” means the Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (Wales) Regulations 2013(2);”;

(c) at the end of the definition of “exempt dwelling” omit “and”;

(d) at the end of the definition of “managing agent” omit “.” and insert “; and”;

(e) after the definition of “managing agent” insert—

““universal credit” means universal credit under Part 1 of the Welfare Reform Act 2012(3).”

4. After regulation 5 (information as to deaths) insert—

(1) S.I. 1992/613. Relevant amendments were made by S.I. 1992/3008, S.I. 1995/22, S.I. 2004/785, S.I. 2009/2709 and S.I. 2013/62 (W.13).

(2) S.I. 2013/***(W.***)

(3) 2012 (c.5).

“Purposes for which a Revenue and Customs official may supply information

5A. The purposes prescribed under paragraph 15B(1) of Schedule 2 to the Act are—

- (a) making a council tax reduction scheme;
- (b) determining a person’s entitlement or continued entitlement to a reduction under a council tax reduction scheme;
- (c) preventing, detecting, securing evidence of or prosecuting the commission of a council tax offence.

Purposes for which information supplied under paragraph 15B may be used

5B. The purposes prescribed under paragraph 15B(3) of Schedule 2 to the Act are any purposes connected with—

- (a) making a council tax reduction scheme;
- (b) determining a person’s entitlement or continued entitlement to a reduction under a council tax reduction scheme;
- (c) preventing, detecting, securing evidence of or prosecuting the commission of a council tax offence;
- (d) any proceedings before the Valuation Tribunal for Wales⁽¹⁾ in connection with a reduction under a council tax reduction scheme.

Purposes for which information supplied under paragraph 15B may be supplied

5C. The purposes prescribed under paragraph 15B(4) of Schedule 2 to the Act are—

- (a) making a council tax reduction scheme;
- (b) determining a person’s entitlement or continued entitlement to a reduction under a council tax reduction scheme;
- (c) preventing, detecting, securing evidence of or prosecuting the commission of a council tax offence.”

5. In paragraph (2)(e)(i) of regulation 27 (joint taxpayers) after “Schedule 3 to the Act” insert “or any of regulations 13, 14, 16 or 17 of the detection of fraud regulations”.

6. In regulation 29 (collection of penalties)—

(1) The Valuation Tribunal for Wales was established by the Valuation Tribunal for Wales Regulations 2010 (S.I. 2010/713 (W.69)). Relevant amendments were made by S.I. 2013/547 (W.59).

- (a) in paragraph (1), after “Schedule 3 to the Act” insert “or any of regulations 13, 14, 16 or 17 of the detection of fraud regulations,”;
- (b) in paragraph (5), after “Schedule 3 to the Act” insert “, regulations 16(4) or 17(6) of the detection of fraud regulations”.

7. In regulation 32 (interpretation and application of Part VI), in sub-paragraph (iii) of the definition of “earnings” in paragraph (1), after “Social Security Acts” insert “or universal credit”.

8. In paragraph (2)(b) of regulation 52 (relationship between remedies), after “income support” insert “, universal credit”.

9. In regulation 54 (joint and several liability: enforcement)—

- (a) in paragraph (5)(d), after “income support” insert “or universal credit”;
- (b) in paragraph (6A), after “income support” insert “or universal credit”.

10. In paragraph (1)(c) of regulation 58 (outstanding liabilities on death) after “Schedule 3 to the Act” insert “or any of regulations 13, 14, 16 or 17 of the detection of fraud regulations”.

11. In the form specified in Schedule 3 (form of attachments of earnings order) in sub-paragraph (iii) of the definition of “earnings” in paragraph (1), after “Social Security Acts” insert “or universal credit”.

Carl Sargeant

Minister for Local Government and Communities, one
of the Welsh Ministers

12 March 2013