
W E L S H S T A T U T O R Y
I N S T R U M E N T S

2023 No. 1082 (W. 186)

COUNCIL TAX, WALES

**The Council Tax (Alteration of
Lists and Appeals) (Amendment)
(Wales) Regulations 2023**

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax (Alteration of Lists and Appeals) Regulations 1993 (“the 1993 Regulations”).

The 1993 Regulations set out the circumstances in which a valuation list can be altered. Regulation 14 of those Regulations specifies the day from which an alteration has effect.

These Regulations amend the day from which an alteration has effect when the list is altered due to a material increase in the value of a property, and where a dwelling should be treated as two or more dwellings pursuant to the Council Tax (Chargeable Dwellings) Order 1992 (S.I. 1992/549). In both circumstances these Regulations specify the day as the day on which the alteration is entered in the list.

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 Welsh Government, Cathays Park, Cardiff, CF10 3NQ.

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**The Council Tax (Alteration of
Lists and Appeals) (Amendment)
(Wales) Regulations 2023**

Made 11 October 2023

Laid before Senedd Cymru 13 October 2023

Coming into force 8 November 2023

The Welsh Ministers make these Regulations in exercise of the powers conferred on the Secretary of State by sections 24(1) and (7)(a) and 113(2) of the Local Government Finance Act 1992⁽¹⁾, and now vested in them⁽²⁾.

Title and coming into force

1.—(1) The title of these Regulations is the Council Tax (Alteration of Lists and Appeals) (Amendment) (Wales) Regulations 2023.

(2) These Regulations come into force on 8 November 2023.

Amendments to the Council Tax (Alteration of Lists and Appeals) Regulations 1993

2.—(1) The Council Tax (Alteration of Lists and Appeals) Regulations 1993⁽³⁾ are amended as follows.

(1) 1992 c. 14.

(2) The power to make regulations under sections 24 and 113 of the Local Government Finance Act 1992 in relation to Wales was transferred from the Secretary of State to the National Assembly for Wales under article 2 of, and Schedule 1 to, the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672). By virtue of paragraph 30 of Schedule 11 to the Government of Wales Act 2006 (c. 32), these powers were transferred to and are now vested in the Welsh Ministers, so far as they are exercisable in Wales.

(3) S.I. 1993/290, amended by S.I. 2010/77 (W. 18); there are other amending instruments but none is relevant to these Regulations.

(2) In regulation 4(1A)(a), after “paragraph” insert “(5A).”.

(3) In regulation 14—

(a) for paragraph (2) substitute—

“(2) An alteration reflecting a material increase in the value of a dwelling has effect from the day on which the alteration is entered in the list.”;

(b) after paragraph (5) insert—

“(5A) Subject to regulation 4(1A), where an alteration—

(a) is made to correct an inaccuracy in a list, and

(b) the inaccuracy was to show as one dwelling property which should have been treated as two or more dwellings by virtue of article 3 of the Council Tax (Chargeable Dwellings) Order 1992⁽¹⁾,

the alteration shall have effect from the day on which the alteration is entered in the list.”;

(c) for paragraph (6)(a) substitute—

“(a) in a case where the inaccuracy was to show as applicable to a dwelling a valuation band which is lower than the band which should have been determined or shown as applicable to it, from the day on which the alteration is entered in the list;”;

(d) for paragraph (7) substitute—

“(7) Subject to regulation 4(1A), where an alteration—

(a) is made to correct an inaccuracy in a list (other than an alteration which falls to have effect as provided in the foregoing provisions of this regulation), and

(b) the inaccuracy arose in the course of making a previous alteration and was to show as applicable to a dwelling a valuation band which is lower than the band which should have been determined or shown as applicable to it,

the alteration has effect from the day on which the alteration is entered in the list.”

(1) S.I. 1992/549, amended by S.I. 2014/2653 (W. 261); there are other amending instruments but none is relevant to these Regulations.

Rebecca Evans

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

11 October 2023