

SL(6)697 – The Council Tax (Alteration of Lists and Appeals) (Amendment) (Wales) Regulations 2025

Background and Purpose

The Council Tax (Alteration of Lists and Appeals) Regulations 1993 (“the 1993 Regulations”) provide for the alteration of council tax valuation lists, and the making of appeals to the Valuation Tribunal for Wales where there is a disagreement between a listing officer and a person making a proposal for the alteration of a list.

These Regulations make a number of amendments to the 1993 Regulations. The principal amendments are the imposition of a requirement upon listing officers to provide property information to taxpayers who have made an eligible proposal (“a proposer”), and the permitting of proposers to appeal directly to the Valuation Tribunal for Wales against decisions of the listing officer, or following a failure by a listing officer to make a decision within four months of receiving a proposal. These Regulations also confer additional case management powers on the Valuation Tribunal for Wales which are already available to it when hearing appeals in relation to the alteration of local and central non-domestic rating lists. These Regulations apply in relation to proposals made on or after 1 February 2026.

These Regulations also make consequential amendments to the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2023.

Procedure

Negative.

The Regulations were made by the Welsh Ministers before they were laid before the Senedd. The Senedd can annul the Regulations within 40 days (excluding any days when the Senedd is: (i) dissolved, or (ii) in recess for more than four days) of the date they were laid before the Senedd.

Technical Scrutiny

The following three points are identified for reporting under Standing Order 21.2 in respect of this instrument.

1. Standing Order 21.2(v) – that for any particular reason its form or meaning needs further explanation

In regulation 9, the words in parentheses after referring to “regulation 11” are incorrectly noted as “(withdrawal of **appeals**)”. However, it should note “(withdrawal of **proposals**)” because this is the subject matter as noted in the heading of regulation 11 of the Council Tax (Alteration of Lists and Appeals) Regulations 1993.



2. Standing Order 21.2(vii) that there appear to be inconsistencies between the meaning of its English and Welsh texts

In regulation 11(b), there is a difference between the English and Welsh text. In the English text, it notes that an existing reference in regulation 15(3)(b) of the 1993 Regulations will be replaced by a new reference in English, "10 or 10C". But in the Welsh text, it notes that the existing reference will be replaced by a new reference in Welsh, "10 neu 10C". However, the new reference should also be inserted in English by the Welsh text of regulation 11(b) because the 1993 Regulations were only made in English rather than bilingually.

3. Standing Order 21.2(v) – that for any particular reason its form or meaning needs further explanation

In regulation 14, in the new regulation 19(2), the reference is incorrectly described as "sub-paragraphs (1)(a) or (c)". However, it should be correctly described as "paragraph (1)(a) or (c)". It is also inconsistent with other correctly described references found in the textual amendments such as the reference to "paragraph (2)(b) or (c)" in the new regulation 25D(3) that is inserted by regulation 17 of these Regulations.

Merits Scrutiny

No points are identified for reporting under Standing Order 21.3 in respect of this instrument.

Welsh Government response

A Welsh Government response is required.

Committee Consideration

The Committee considered the instrument at its meeting on 19 January 2026 and reports to the Senedd in line with the reporting points above.

