

## **REPORT BY THE LOCAL GOVERNMENT AND PUBLIC SERVICES COMMITTEE**

### **The Council Tax (Transitional Arrangements) Wales Regulations 2004 and The Council Tax (Demand Notices) (Transitional Arrangements) (Wales) Regulations 2004.**

The Committee considered *The Council Tax (Transitional Arrangements) Wales Regulations 2004 and The Council Tax (Demand Notices) (Transitional Arrangements) (Wales) Regulations 2004.* at its meeting on 10 November 2004.

The Committee raised the following issues:

- *Members noted that the transitional arrangements did not apply to second homes prescribed in Classes A and B of the Council Tax (Prescribed Classes of Dwellings) (Wales) Regulations 1998. Clarification was sought on practical methods by which dwellings were identified as second homes.*

*In response the following points were made:*

- *The identification of second homes was a matter for individual local authorities, many of which would have existing arrangements for determining second homes.*

The Committee recommended approval of the regulations without amendment.

**Ann Jones AM**  
**Chair, Local Government and Public Services Committee**