
STATUTORY INSTRUMENTS

2011 No. 3038

The Council Tax (Demand Notices) (England) Regulations 2011

PART 2

Content of demand notices and the supply of information

Supply of information by levying bodies

9.—(1) When a levying body issues a levy for a year it must supply the information in paragraph (2) to each relevant billing authority.

(2) The information is—

(a) the body's gross expenditure for—

(i) the year, and

(ii) the year before that year;

(b) the amount of its levy—

(i) for the year, and

(ii) for the year before that year if a levy was issued; and

(c) the body's reasons for any difference between—

(i) the amounts mentioned in sub-paragraphs (a)(i) and (b)(i), and

(ii) the amounts mentioned in sub-paragraph (a)(ii) and (b)(ii).

(3) Where a levying body issues a substitute levy, the body is not required to supply to a billing authority any information which it has already supplied to that authority.

(4) In this regulation, "relevant billing authority", in relation to a levying body and a year, means—

(a) if the body issues a levy to a billing authority for the year, that authority; and

(b) if the body issues a levy to a major precepting authority for the year, any billing authority to which the precepting authority has power to issue a precept for that year.