
STATUTORY INSTRUMENTS

2011 No. 3038

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

PART 1

General

Interpretation

2.—(1) In these Regulations—

“the Act” means the Local Government Finance Act 1992;

“the 1999 Act” means the Greater London Authority Act 1999⁽¹⁾;

“the Administration Regulations” means the Council Tax (Administration and Enforcement) Regulations 1992⁽²⁾;

“authorised person”, in relation to a billing authority, means a person authorised in accordance with the Local Authorities (Contracting Out of Tax Billing, Collection and Enforcement Functions) Order 1996⁽³⁾ to exercise functions on the authority’s behalf in relation to the administration of council tax;

“constituent body” has the same meaning as in section 85(3) of the 1999 Act (calculation of component and consolidated budgets)⁽⁴⁾;

“GLA” means the Greater London Authority;

“Integrated Transport Authority” means—

(a) an authority which is known as an Integrated Transport Authority by virtue of section 77(2) of the Local Transport Act 2008⁽⁵⁾ (change of name of passenger transport areas and PTAs), or

(b) an authority established under Part 5 of that Act (Integrated Transport Authorities etc.);

“levying body” means—

(a) an Integrated Transport Authority,

(b) the Broads Authority, and

(c) the Environment Agency;

“notice” means a council tax demand notice within the meaning of Part 5 of the Administration Regulations (billing);

“preceding year”, in relation to a notice, means the year before the relevant year;

“relevant local precepting authority” means a relevant precepting authority which is a local precepting authority;

(1) 1999 c.29.

(2) S.I. 1992/613, to which there are amendments not relevant to these Regulations.

(3) S.I. 1996/1880.

(4) Section 85(3) was amended by section 12(2) of the Greater London Authority Act 2007 (c.24). Section 12(3) of that Act inserted a new section 85(3A) which defines certain terms for the purposes of section 85(3).

(5) 2008 c.26.

“relevant precepting authority”, in relation to a billing authority and a year, means a precepting authority which issues a precept to the billing authority for the year, but does not include—

- (a) the chairman of a parish meeting,
- (b) charter trustees,
- (c) the sub-treasurer of the Inner Temple or the under-treasurer of the Middle Temple unless the amount of the precept is more than £100,000,
- (d) a parish council unless the amount of the precept is equal to or more than £140,000; and

“relevant year”, in relation to a notice, means the year to which the demand for payment made by the notice relates.

(2) In these Regulations—

- (a) any reference to a precept includes a reference to a substitute precept,
- (b) any reference to a levy includes a reference to a substitute levy, and
- (c) any reference to a year is a reference to a financial year.