

## SCHEDULE 1

Matters to be contained in demand notices

## PART 2

Matters to be contained in demand notices

### Explanatory notes

27. Explanatory notes, which must include—
- (a) a general indication of the principles relevant to the compilation of the billing authority's valuation list;
  - (b) a general indication of the circumstances in which—
    - (i) a dwelling may be an exempt dwelling for the purposes of Part 1 of the Act (council tax: England and Wales),
    - (ii) an amount may be subject to a discount under section 11 (discounts) or under a determination made under section 11A (discounts: special provision for England) of the Act,
    - (iii) a person may be an eligible person for the purposes of the Council Tax (Reductions for Disabilities) Regulations 1992,
    - (iv) a person may be entitled to council tax benefit,
    - (v) a person may be eligible for a reduction under section 13A of the Act (billing authority's power to reduce amount of tax payable);
  - (c) a statement of the procedures to be followed—
    - (i) by a person who wishes to dispute any matter shown in the billing authority's valuation list in relation to the dwelling, or
    - (ii) by a person aggrieved as mentioned in section 16(1) of the Act (appeals: general).