

SCHEDULE 1

Regulation 5(1)

Matters to be contained in demand notices

PART 1

Interpretation

Interpretation

1. In this Schedule—

“applicable band” means the relevant valuation band which applies to the dwelling for the relevant year;

“dwelling” means the dwelling to which the notice relates;

“following year” means the year after the relevant year;

“relevant amounts” means the amounts and precepts mentioned in paragraphs 7 to 10;

“relevant function” means any function exercised in relation to the area in which the dwelling is situated by—

- (a) the billing authority, or
- (b) a major precepting authority which has power to issue a precept to the billing authority for the relevant year,

but does not include a function which is exercised by an authority by reason only of arrangements made between that authority and another authority; and

“relevant valuation band”, in relation to a dwelling, means the valuation band shown as applicable to the dwelling in the billing authority’s valuation list compiled under section 22(1) (compilation and maintenance of lists) or 22B(2) (compilation and maintenance of new lists) of the Act.

(2) Unless otherwise stated, a matter specified in this Schedule is specified for—

- (a) the relevant year; and
- (b) where relevant to the matter—
 - (i) the applicable band, and
 - (ii) the category of dwellings which includes the dwelling.

PART 2

Matters to be contained in demand notices

General matters

- 2.** The name (if any) of the person to whom the notice is issued.
- 3.** The date the notice is issued.
- 4.** The period to which the notice relates.

(1) Section 22 was amended by paragraph 45 of Schedule 7 to the [Local Government Act 2003 \(c.26\)](#).

(2) Section 22B was inserted by section 77 of the Local Government Act 2003 and amended by section 1(2) to (5) of the Council Tax (New Valuation Lists for England) Act 2006 (c.7).

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5. The address of the dwelling.
6. The applicable band.

Amount of council tax

7. The amount set by the billing authority under section 30 of the Act (amounts for different categories of dwellings)(3).

8. Any precept issued to the billing authority by a major precepting authority under section 40(2) (a) of the Act (issue of precepts by major precepting authorities)(4).

9. The amount calculated by the billing authority under section 36 of the Act (calculation of tax for different valuation bands)(5) if section 31A of the Act (calculation of council tax requirement by authorities in England)(6) did not require or permit the authority to take into account the amount of any precepts—

- (a) issued to it by local precepting authorities under section 41 of the Act (issue of precepts by local precepting authorities)(7), or
- (b) anticipated by it in pursuance of regulations under that section.

10. Where paragraph 11 applies, the following matters—

- (a) the name of the local precepting authority; and
- (b) such amount of—
 - (i) the precept, or
 - (ii) the anticipated precept,

mentioned in paragraph 11 as is payable in respect of a dwelling in the applicable band and in the category of dwellings which includes the dwelling.

11. This paragraph applies where—

- (a) a local precepting authority has issued a precept to the billing authority under section 41 of the Act, or
- (b) the billing authority anticipates such a precept in pursuance of regulations under that section.

Excessive amounts of council tax

12. If an authority's relevant basic amount of council tax is excessive(8), a footnote to the precept or amount mentioned in (as the case may be) paragraph 8, 9 or 10(b) stating—

- (a) that fact,
- (b) that a referendum must be held in accordance with the Act, and
- (c) that information regarding the referendum will be provided in due course.

(3) Section 30 was amended by section 81 of the 1999 Act and paragraph 8 of Schedule 7 to the Localism Act 2011.

(4) Section 40 was amended by section 83 of the 1999 Act and paragraph 17 of Schedule 7 to the Localism Act 2011.

(5) Section 36 was amended by paragraph 14 of Schedule 7 to the Localism Act 2011.

(6) Section 31A was inserted into the Act by section 74 of the Localism Act 2011.

(7) Section 41 was amended by paragraph 18 of Schedule 7 to the Localism Act 2011.

(8) An authority's relevant basic amount of council tax is excessive for a year if the authority makes a determination to that effect under section 52ZB of the Act. Section 52ZB was inserted into the Act by Schedule 5 to the Localism Act 2011.

Comparisons with the preceding year

13. Subject to paragraph 14, the percentage change in each of the relevant amounts from the preceding year to the relevant year expressed to one decimal place.

14. Paragraph 15 applies instead of paragraph 13 where the authority exercising a relevant function as at 1st April in the relevant year is different from the authority that exercised that function as at 1st April in the preceding year.

15. Where this paragraph applies, the matters are—

- (a) an explanation of why a different authority is exercising the function as at 1st April in the relevant year;
- (b) the relevant amounts which were included in notices issued (whether by the billing authority or another billing authority) for—
 - (i) the preceding year, and
 - (ii) the relevant valuation band and the category of dwellings which at that time included the dwelling; and
- (c) the percentage change in—
 - (i) the amount set under section 30 of the Act for the preceding year, and the relevant valuation band and the category of dwellings which at that time included the dwelling; and
 - (ii) the amount set under section 30 of the Act for the relevant year, the applicable band and the category of dwellings which includes the dwelling;
expressed to one decimal place.

16. The matters in paragraph 15(a) and (b) may be included in the notice as a footnote to the matter in paragraph 15(c).

17. Where the relevant valuation band which applied to the dwelling for the preceding year is different from the applicable band, paragraphs 13 and 15(b) and (c) apply as if the applicable band applied for that year.

Discounts and reductions

18. The days (if any) when the amount payable under the notice was calculated by reference to—

- (a) section 11 of the Act (discounts)(**9**),
- (b) the Council Tax (Reductions for Disabilities) Regulations 1992(**10**),
- (c) the Council Tax Benefit Regulations 2006(**11**),
- (d) the Council Tax Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006(**12**),
- (e) a determination made under section 11A of the Act (discounts: special provision for England)(**13**), or
- (f) a reduction made under section 13A of the Act (billing authority's power to reduce amount of tax payable)(**14**).

19. Where paragraph 18(a), (e) or (f) applies—

(9) Section 11 was amended by paragraph 41 of Schedule 7, and Schedule 8, to the Local Government Act 2003 (c.26).

(10) S.I. 1992/554, to which there are amendments not relevant to these Regulations.

(11) S.I. 2006/215, to which there are amendments not relevant to these Regulations.

(12) S.I. 2006/216, to which there are amendments not relevant to these Regulations.

(13) Section 11A was inserted by section 75(1) of the Local Government Act 2003.

(14) Section 13A was inserted by section 76 of the Local Government Act 2003.

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- (a) the reasons for the discount or reduction and its amount;
 - (b) a statement that if at any time before the end of the following year the person to whom the notice is issued has reason to believe that the amount of council tax payable—
 - (i) is not subject to any discount or reduction, or
 - (ii) is subject to a discount or reduction of a smaller amount,the person must notify the billing authority of this belief within a period of 21 days beginning on the day on which he first had that belief; and
 - (c) a statement that if the person fails without reasonable excuse to comply with paragraph (b) the authority may impose on him the penalty which is specified in paragraph 1(2) of Schedule 3 to the Act.
20. Where paragraph 18(b), (c) or (d) applies, the reduction which is applicable.

Penalties

21. Where—

- (a) an amount is being recovered under the notice in respect of a penalty, but
- (b) the person on whom the notice is served has not previously been informed of the ground on which the penalty is imposed,

a statement of that ground.

Amount to be paid under the notice

22. Any amount credited against the amount of council tax which would otherwise be payable.

23. Any penalty or overpayment of council tax benefit which is being recovered under the notice.

24. Where—

- (a) the notice requires the payment of an amount of council tax for any year before the relevant year, and
- (b) the person to whom the notice is issued has not previously been issued with a notice requiring the payment of that amount,

a statement of the amount.

25. The amount required to be paid under the notice, the instalments or other payments required to be paid and the manner in which those payments may be made.

Contact details

26. A statement of the address and telephone number to which any enquiries may be directed.

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).

SCHEDULE 2

Regulation 6(1)

Information to be supplied with demand notices

PART 1

Interpretation

Interpretation

1.—(1) In this Schedule “relevant levying body”, in relation to a billing authority, means a levying body which has issued a levy for the relevant year—

- (a) to the billing authority, or
- (b) to a relevant precepting authority.

(2) In this Schedule, any reference to a “relevant precepting authority” does not include a reference to a parish council unless any part of the dwelling to which the notice relates is within the area of the parish council.

PART 2

Information to be supplied with demand notices

Amounts of gross expenditure

2. The gross expenditure of—

- (a) the billing authority,
- (b) each relevant precepting authority, and
- (c) each relevant levying body,

for the relevant year and the preceding year.

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Amounts of council tax requirement

3. The council tax requirement of—
- (a) the billing authority, and
 - (b) each relevant precepting authority,
- for the relevant year and the preceding year.

Statements concerning gross expenditure and council tax requirement

4. The billing authority’s reasons for any difference between the amounts stated in accordance with—
- (a) paragraphs 2(a) and 3(a), or
 - (b) paragraphs 2(b) and 3(b),
- for the same year.
5. The billing authority’s opinion of the effect that its gross expenditure has on the level of council tax set for the relevant year.
6. Each relevant precepting authority’s opinion of the effect that its gross expenditure has on the level of its precept issued for the relevant year.