
STATUTORY INSTRUMENTS

2001 No. 3554

COUNCIL TAX, ENGLAND

The Council Tax and Non-Domestic Rating (Demand Notices) (England) (Amendment) Regulations 2001

Made - - - - *1st November 2001*
Laid before Parliament *8th November 2001*
Coming into force - - *29th November 2001*

The Secretary of State for Transport, Local Government and the Regions, in exercise of the powers conferred upon him by sections 113(1) and (2) of and paragraphs 1 and 2(4)(e) of Schedule 2 to the Local Government Finance Act 1992⁽¹⁾ hereby makes the following Regulations:

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Council Tax and Non-Domestic Rating (Demand Notices) (England) (Amendment) Regulations 2001.

(2) These Regulations extend to England only⁽²⁾.

(3) These Regulations come into force on 29th November 2001.

(4) In these Regulations “the principal Regulations” means the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 1993⁽³⁾.

Council tax increases to be shown on a council tax demand notice

2. In Schedule 1 to the principal Regulations, after paragraph 6 insert the following paragraph—

“**6A.**—(1) Subject to paragraph (2), and where the relevant year begins on or after 1st April 2002, a statement as regards—

(a) the relevant year,

(b) the category of dwellings which includes the relevant dwelling, and

(c) the relevant valuation band,

(1) [1992 c. 14.](#)

(2) The Secretary of State can exercise the powers under sections 113(1) and (2) and paragraphs 1 and 2(4)(e) of Schedule 2 to the Local Government Finance Act 1992 only in relation to England: *see* article 2 of and the entry relating to the Local Government Finance Act 1992 in Schedule 1 to the National Assembly for Wales (Transfer of Functions) Order 1999 ([S.I. 1999/672](#)).

(3) [S.I. 1993/191.](#)

of the percentage change, shown to one decimal place, between the amounts stated in accordance with paragraphs (i), (ii) and (iii) of paragraph 6(1) on the demand notice served in relation to the preceding year and the amounts stated on the demand notice for the relevant year in accordance with those paragraphs.

(2) Where the relevant valuation band as regards the relevant dwelling for the relevant year is different from the valuation band applicable to the relevant dwelling for the preceding financial year, a statement of the percentage difference, shown to one decimal place, between:

- (a) the amounts which would have been stated in accordance with paragraphs (i), (ii) and (iii) of paragraph 6(1) on the demand notice served in relation to the preceding year, had the valuation band applicable to the relevant dwelling in the preceding year been the relevant valuation band applicable to the relevant dwelling in the relevant year, and
- (b) the amounts stated in accordance with paragraphs (i), (ii) and (iii) of paragraph 6(1) as regards the relevant year.”.

Amounts relating to local precepts to be stated on a council tax demand notice

3. In Schedule 1 to the principal Regulations, in paragraph 7—

- (a) after “local precepting authority concerned and” insert “either”;
- (b) at the end add—

“or the amount calculated in respect of that precept or anticipated amount or amount otherwise taken into account (as the case may be) as payable for the relevant year, for the relevant valuation band, and for a dwelling in the category of dwellings which includes the relevant dwelling.”.

Signed by authority of the Secretary of State for Transport, Local Government and the Regions

Nick Raynsford
Minister of State,
Department for Transport, Local Government
and the Regions

1st November 2001

EXPLANATORY NOTE

(This note is not part of the Regulations)

These regulations further amend the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 1993 (“the 1993 Regulations”) in relation to the information to be included on council tax demand notices.

Regulation 2 of these regulations inserts a new paragraph 6A into Schedule 1 to the 1993 Regulations. Paragraph 6A requires billing authorities to include information on their demand notices as to the annual percentage changes in council tax between the previous year and the relevant year. This should be done for the separate amounts of council tax calculated by the billing authority for itself and by each major precepting authority, and the total amount.

Where the dwelling is in a different valuation band in the relevant year from the preceding year, regulation 6A(2) requires the percentage difference to be shown between the amounts calculated in the relevant year and the preceding year for the band the dwelling is in this year.

Regulation 3 of these regulations amends paragraph 7 of Schedule 1 to the 1993 Regulations, so only those billing authorities which do not choose to include on the demand notice a per dwelling amount in respect of any local precept taken into account in the calculations of the council tax payable for that dwelling will be required to state on the demand notice the whole amount of the local precept.