
STATUTORY INSTRUMENTS

1992 No. 3008

The Council Tax (Administration and Enforcement) (Amendment) Regulations 1992

Service of demand notices

10. For regulation 19 there is substituted the following—

“Service of demand notices

19.—(1) The demand notice is to be served on or as soon as practicable after the day the billing authority first sets an amount of council tax for the relevant year for the category of dwellings which includes the chargeable dwelling to which the notice relates.

(2) For the purposes of paragraph (1), “category” shall be construed in accordance with section 30(4) of the Act; and where a demand notice is served before 1st April 1993, a dwelling shall be treated as included in the category in which, in the opinion of the billing authority, it will be included on 1st April 1993.”.