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STATUTORY INSTRUMENTS

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**1992 No. 3008**

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

**Interpretation and application of Part V**

9.—(1) In regulation 17—

- (a) in paragraph (1), after the definition of “demand notice”, there is inserted the following—  
““joint taxpayers” means two or more persons who are, or in the opinion of the billing authority will be, jointly and severally liable to pay to the authority an amount in respect of council tax in respect of a particular dwelling and a day (whether such liability arises by virtue of section 6(3) or (4)(b), 7(4) or (5), 8(4) or (5) or 9(1) of the Act);  
“joint taxpayers' notice” means a notice served in accordance with regulation 28;”;

(b) for paragraph (2) there is substituted the following—

“(2) Except where the context otherwise requires, and subject to paragraph (5), any reference in this Part to the liable person (however expressed) is a reference—

(a) to a person who is, or in the opinion of the billing authority will be, solely liable to pay to the authority, an amount in respect of council tax in respect of a particular dwelling and a day; or

(b) where persons are joint taxpayers, to those persons.”; and

(c) for the paragraph (5) there is substituted the following—

“(5) This Part applies (amongst other matters) for the making of payments in relation to the chargeable amount for a financial year; but its application as regards persons who are joint taxpayers is subject to the provisions of regulations 27 to 28A.”.