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STATUTORY INSTRUMENTS

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**1992 No. 613**

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

**PART V**

**Billing**

**Interpretation and application of Part V**

17.—(1) In this Part—

“demand notice” means the notice required to be served by regulation 18(1);

[<sup>F1</sup>“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);]

[<sup>F1</sup>“joint taxpayers' notice” means a notice served in accordance with regulation 28;]

“Part II scheme” means a scheme for the payment of the chargeable amount by instalments in accordance with a scheme complying with the requirements of Part II of Schedule 1 to these Regulations;

<sup>F2</sup>  
...

“the relevant year”, in relation to a notice, means the financial year to which the notice relates.

[<sup>F3</sup>(1A) Any reference in this Part to the relevant valuation band in relation to a dwelling is a reference to the valuation band shown as applicable to the dwelling—

- (a) in the billing authority's valuation list; or
- (b) if no such list is in force—
  - (i) except in a case to which paragraph (1B) applies, in the copy of the proposed list supplied to the authority under section 22(5)(b) of the Act;
  - (ii) in a case to which paragraph (1B) applies, in information which for the purposes of this paragraph is relevant information.

(1B) This paragraph applies where the listing officer supplies the authority with information relating to property shown in the proposed list (including information relating to the application to such property of article 3 or 4 of the Council Tax (Chargeable Dwellings) Order 1992); and such information is relevant information for the purposes of paragraph (1A)(b)(ii) to the extent that it differs from information contained in the proposed list.]

[<sup>F4</sup>(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

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- (b) where persons are joint taxpayers, to those persons.]
- (3) Any reference in this Part to the chargeable amount is a reference to the amount the liable person is or will be liable to pay.
- (4) Any reference in this Part to the day on or time at which a notice is issued, is a reference—
- (a) if the notice is served in the manner described in section 233(2) of the Local Government Act 1972 by being left at, or sent by post to, a person's proper address, to the day on or time at which it is so left or posted, or
- (b) in any other case, to the day on or time at which the notice is served.
- [<sup>F5</sup>(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.]
- (6) The provisions of this Part which provide for the repayment or crediting of any amount or the adjustment of payments due under a notice shall have effect subject to section 31(4) of the Act

#### Textual Amendments

- F1** Words in reg. 17(1) inserted (24.12.1992) by The Council Tax (Administration and Enforcement) (Amendment) Regulations 1992 (S.I. 1992/3008), regs. 1, **9(1)(a)**
- F2** Words in reg. 17(1) omitted (15.2.1993) by virtue of The Council Tax (Administration and Enforcement) (Amendment) Regulations 1993 (S.I. 1993/196), regs. 1, **2(a)**
- F3** Reg. 17(1A)(1B) inserted (15.2.1993) by The Council Tax (Administration and Enforcement) (Amendment) Regulations 1993 (S.I. 1993/196), regs. 1, **2(b)**
- F4** Reg. 17(2) substituted (24.12.1992) by The Council Tax (Administration and Enforcement) (Amendment) Regulations 1992 (S.I. 1992/3008), regs. 1, **9(1)(b)**
- F5** Reg. 17(5) substituted (24.12.1992) by The Council Tax (Administration and Enforcement) (Amendment) Regulations 1992 (S.I. 1992/3008), regs. 1, **9(1)(c)**

#### Modifications etc. (not altering text)

- C1** Reg. 17(1A) modified (1.1.1996) by The Local Government Reorganisation (Wales) (Finance) (Miscellaneous Amendments and Transitional Provisions) Order 1995 (S.I. 1995/3150), arts. 1, **5**
- C2** Reg. 17(1A)(a) modified (1.4.1995) by The Local Government Changes for England (Community Charge and Council Tax, Administration and Enforcement) Regulations 1995 (S.I. 1995/247), regs. 1, **19**

#### Commencement Information

- I1** Reg. 17 in force at 1.4.1992, see **reg. 1(1)**

#### The requirement for demand notices

**18.**—(1) Subject to paragraph (2), for each financial year a billing authority shall serve a notice in writing on every liable person in accordance with regulations 19 to 21.

- (2) Where, but for this paragraph, notices would fall to be served in accordance with this Part—
- (a) at the same time; and
- (b) in respect of the same dwelling,

in relation to a financial year, nothing in paragraph (1) shall require a billing authority to serve a notice for that preceding financial year.

(3) If a person is liable in any financial year to pay to the same billing authority different chargeable amounts in respect of different dwellings, a demand notice shall be served in respect of each chargeable amount

#### Commencement Information

**I2** Reg. 18 in force at 1.4.1992, see [reg. 1\(1\)](#)

#### [<sup>F6</sup>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.]

#### Textual Amendments

**F6** [Reg. 19](#) substituted (24.12.1992) by [The Council Tax \(Administration and Enforcement\) \(Amendment\) Regulations 1992 \(S.I. 1992/3008\)](#), regs. 1, **10**

#### Demand notices: payments required

**20.**—(1) If the demand notice is issued before or during the relevant year, the notice shall require the making of payments on account of the amount referred to in paragraph (2).

(2) The amount is—

- (a) the billing authority’s estimate of the chargeable amount, made as respects the relevant year or part, as the case may be, on the assumptions referred to in paragraph (3); or
- (b) where an amount falls to be credited by the billing authority against the chargeable amount, the amount (if any) by which the amount estimated as mentioned in sub-paragraph (a) exceeds the amount falling to be so credited.

(3) The assumptions are—

- (a) that the person will be liable to pay the council tax to which the notice relates on every day after the issue of the notice;
- (b) that, as regards the dwelling concerned, the relevant valuation band on the day the notice is issued will remain the relevant valuation band for the dwelling as regards every day after the issue of the notice;
- (c) if on the day the notice is issued the person satisfies conditions prescribed for the purposes of regulations under section 13 of the Act (and consequently the chargeable amount in his case is less than it would otherwise be), that he will continue to satisfy those conditions as regards every day after the issue of the notice;
- (d) if, by virtue of regulation 9(1), the dwelling to which the notice relates is assumed to be a chargeable dwelling on the day the notice is issued, that it will continue to be a chargeable dwelling as regards every day after the issue of the notice;

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- (e) if, by virtue of regulation 15(1), the chargeable amount is assumed not to be subject to a discount on the day the notice is issued, that it will not be subject to a discount as regards any day after the issue of the notice;
  - (f) if, by virtue of regulation 15(2), the chargeable amount is assumed to be subject to a discount on the day the notice is issued, that it will continue to be subject to the same rate of discount as regards every day after the issue of the notice; and
  - (g) if on the day the notice is issued a determination as to council tax benefit to which the person is entitled is in effect, and by virtue of regulations under section 138(1) of the Social Security Administration Act 1992(1) the benefit allowed as regards that day takes the form of a reduction in the amount the person is liable to pay in respect of council tax for the relevant year, that as regards every day after that day he will be allowed the same reduction in that amount.
- (4) If the demand notice is issued during the relevant year and the liable person is not liable to pay an amount by way of council tax in respect of the day on which the notice is issued, the demand notice shall require payment of—
- (a) the chargeable amount for the period in the year up to the last day in respect of which he was so liable; or
  - (b) where an amount falls to be credited by the billing authority against that chargeable amount, an amount equal to the amount (if any) by which that chargeable amount exceeds the amount falling to be so credited.
- (5) If the demand notice is issued after the end of the relevant year, it shall require payment of—
- (a) the chargeable amount; or
  - (b) where an amount falls to be credited by the billing authority against the chargeable amount, an amount equal to the amount (if any) by which the chargeable amount exceeds the amount falling to be so credited.

#### Commencement Information

**I3** Reg. 20 in force at 1.4.1992, see [reg. 1\(1\)](#)

### Council tax: payments

**21.—(1)** Unless—

- (a) an agreement under paragraph (5) in relation to the relevant year has been reached between the billing authority and the liable person before the demand notice is issued, or
- (b) the authority has resolved that a Part II scheme shall have effect for the relevant year as regards dwellings of a class which includes the dwelling in respect of which the chargeable amount falls to be paid,

a notice to which paragraph (1) of regulation 20 applies shall require the amount mentioned in paragraph (2) of that regulation to be paid by instalments in accordance with Part I of Schedule 1 hereto.

(2) Where a billing authority has resolved as mentioned in paragraph (1)(b), a notice to which paragraph (1) of regulation 20 applies shall require the amount mentioned in paragraph (2) of that regulation to be paid by instalments in accordance with the provisions of the authority's Part II scheme.

(1) 1992 c. 5; section 138 is amended by the Local Government Finance Act 1992, Schedule 9, paragraph 19.

(3) Where instalments are required to be paid in accordance with a Part II scheme or under Part I of Schedule 1, Part III of that Schedule applies for their cessation or adjustment in the circumstances described in that Part (subject, in the case of payments in accordance with a Part II scheme, to provision included in the scheme pursuant to paragraph 8(6) of Part II of that Schedule).

(4) If an agreement under paragraph (5) in relation to the relevant year has been reached between the billing authority and the liable person before the demand notice is issued, a notice to which paragraph (1) of regulation 20 applies shall require the amount mentioned in paragraph (2) of that regulation to be paid in accordance with that agreement.

(5) A billing authority and a liable person may agree that the amount mentioned in regulation 20(2) which is required to be paid under a notice to which regulation 20(1) applies shall be paid in such manner as is provided by the agreement.

(6) Notwithstanding the foregoing provisions of this regulation, such an agreement may be entered into either before or after the demand notice concerned is issued, and may make provision for the cessation or adjustment of payments, and for the making of fresh estimates, in the event of the estimate mentioned in regulation 20(2) turning out to be wrong; and if it is entered into after the demand notice has been issued, it may make provision dealing with the treatment for the purposes of the agreement of any sums paid in accordance with Part I of Schedule 1 or a Part II scheme before it was entered into.

(7) A notice to which regulation 20(4) or (5) applies shall (as the billing authority determines) require payment of the amount concerned—

- (a) on the expiry of such period (being not less than 14 days) after the day of issue of the notice as is specified in it; or
- (b) by instalments of such amounts as are specified in the notice, payable at such intervals and on such day in each interval as is so specified.

**Commencement Information**

**I4** Reg. 21 in force at 1.4.1992, see [reg. 1\(1\)](#)

**Notices: further provision**

**22.** No payment on account of the chargeable amount (whether interim, final or sole) need be made unless a notice served under this Part requires it.

**Commencement Information**

**I5** Reg. 22 in force at 1.4.1992, see [reg. 1\(1\)](#)

**Failure to pay instalments**

**23.—**(1) Subject to paragraph (2), where—

- (a) a demand notice has been served by a billing authority on a liable person,
- (b) instalments in respect of the council tax to which the notice relates are payable in accordance with Part I of Schedule 1 or, as the case may be, a Part II scheme, and
- (c) any such instalment is not paid in accordance with that Schedule or, as the case may be, the relevant scheme,

the billing authority shall serve a notice (“reminder notice”) on the liable person stating—

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- [<sup>F7</sup>(i) the amount which is the aggregate of the instalments which are due under the demand notice or any subsequent notice given under paragraph 10 of Schedule 1 and which are unpaid and the instalments that will become due within the period of seven days beginning with the day on which the reminder notice is issued;
- (ii) that the amount mentioned in sub-paragraph (i) above is required to be paid by him within the period mentioned in that sub-paragraph;
  - (iii) the effect of paragraph (3) below and the amount that will become payable by him in the circumstances mentioned in that paragraph; and
  - (iv) where the notice is the second such notice as regards the relevant year, the effect of paragraph (4) below.]
- (2) Nothing in paragraph (1) shall require the service of a reminder notice—
- (a) where all the instalments have fallen due; or
  - (b) in the circumstances mentioned in paragraphs (3) and (4).
- (3) If, within the period of 7 days beginning with the day on which a reminder notice is issued, the liable person fails to pay any instalments which are or will become due before the expiry of that period, the unpaid balance of the estimated amount shall become payable by him at the expiry of a further period of 7 days beginning with the day of the failure.
- (4) If, after making a payment in accordance with a reminder notice which is the second such notice as regards the relevant year, the liable person fails to pay any subsequent instalment as regards that year on or before the day on which it falls due, the unpaid balance of the estimated amount shall become payable by him on the day following the day of the failure.

#### Textual Amendments

- F7** Reg. 23(1)(i)-(iv) substituted for reg. 23(1)(i)-(iii) (1.4.1994) by [The Council Tax \(Administration and Enforcement\) \(Amendment\) Regulations 1994 \(S.I. 1994/505\)](#), regs. 1, 3

#### Commencement Information

- I6** Reg. 23 in force at 1.4.1992, see [reg. 1\(1\)](#)

### Payments: adjustments

**24.**—(1) If the chargeable amount proves to be greater than the estimated amount an additional sum equal to the difference between the two shall, on the service by the billing authority on the liable person of a notice stating the chargeable amount, be due from him to the authority on the expiry of such period (being not less than 14 days) after the day of issue of the notice as is specified in it.

(2) If the chargeable amount proves to be less than the estimated amount the billing authority shall notify the liable person in writing of the chargeable amount; and any overpayment of the chargeable amount—

- (a) subject to paragraph (6), shall be repaid if the liable person so requires, or
- (b) in any other case shall (as the billing authority determines) either be repaid or be credited against any subsequent liability of the liable person to make a payment in respect of any council tax of the authority.

(3) If any assumption by reference to which the estimated amount was calculated is shown to be false before the chargeable amount is capable of final determination for the purposes of paragraphs (1) and (2), the billing authority may, and if so required by the liable person shall, make a calculation of the appropriate amount with a view to adjusting the liable person's liability in respect of the estimated amount and (as appropriate) to—

- (a) requiring an interim payment from the liable person if the appropriate amount is greater than the estimated amount, or
  - (b) subject to paragraph (6), making an interim repayment to the liable person if the appropriate amount is less than the amount of the estimated amount paid.
- (4) The appropriate amount for the purposes of paragraph (3) is the amount which would be required to be paid under a demand notice if such a notice were issued with respect to the relevant year on the day that the notice under paragraph (5) is issued; and more than one calculation of the appropriate amount and interim adjustment may be made under paragraph (3) according to the circumstances.
- (5) On calculating the appropriate amount the billing authority shall notify the liable person in writing of it; and a payment required under paragraph (3)(a) shall be due from the liable person to the billing authority on the expiry of such period (being not less than 14 days) after the day of issue of the notice as is specified in it.
- (6) If the chargeable amount or the appropriate amount is less than the estimated amount in consequence of the liable person ceasing during the relevant year to be liable to make the payment to which the estimated amount relates, and he becomes liable, in respect of a different chargeable dwelling, to make a payment to the same billing authority by way of council tax in respect of the same day as that on which he so ceases, the billing authority may require that the amount of any overpayment mentioned in paragraph (2) or difference mentioned in paragraph (3)(b) shall, instead of being repaid, be credited against his liability in respect of the different dwelling.
- (7) In this regulation—
- “the appropriate amount” has the meaning given in paragraph (4); and
  - “the estimated amount” means the amount last estimated under regulation 20(2) for the purposes of a demand notice or any subsequent notice given under paragraph 10 of Schedule 1 prior to the failure mentioned in regulation 23(3), save that if in any case an interim adjustment has been made under paragraph (3), it means in relation to the next payment, repayment or interim adjustment in that case under this regulation (if any) the appropriate amount by reference to which the previous interim adjustment was so made.

**Commencement Information**

**I7** Reg. 24 in force at 1.4.1992, see [reg. 1\(1\)](#)

**Lump sum payments**

**25.—**(1) A billing authority may, subject to the conditions set out in paragraph (2), accept an amount payable in a single lump sum in such cases as it may determine and in satisfaction of any liability of a liable person under a demand notice to which regulation 20(2) applies to pay the estimated amount, being a lump sum which is of an amount determined by the authority and less than the estimated amount.

- (2) The conditions are that—
- (a) the determinations under paragraph (1) as to the cases where a lump sum will be accepted and as to the amount of the sum in those cases must be made by the authority on or before the day on which it first sets an amount for the relevant year under section 30 of the Act;
  - (b) under those determinations persons liable to pay the same number of instalments in the relevant year must be treated alike, and so that in particular the proportion that the amount of the single lump sum to be accepted in relation to a person bears to the estimated amount payable by him must be the same as that applicable to all other liable persons liable to pay the same number of instalments in the relevant year; and

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- (c) for a lump sum to be accepted under those determinations as they have effect in any case—
- (i) at least two instalments must fall to be paid under the demand notice concerned in accordance with Part I of Schedule 1, a Part II scheme or any agreement under regulation 21(5), and
  - (ii) the single lump sum payment must be made on or before the day on which the first instalment falls due under the notice.
- (3) A determination under paragraph (1) may be revoked at any time, and if revoked may (but only on or before the day mentioned in paragraph (2)(a)) be replaced by a fresh determination.
- (4) If the chargeable amount proves to be greater than the estimated amount, an additional sum equal to the difference between the two, proportionately reduced in accordance with paragraph (9), shall, on the service by the billing authority on the liable person of a notice stating the chargeable amount, be due from him to the authority on the expiry of such period (being not less than 14 days) after the day of issue of the notice as is specified in it.
- (5) If the chargeable amount proves to be less than the estimated amount the billing authority shall notify the liable person in writing of the chargeable amount; and any overpayment of the chargeable amount (proportionately reduced in accordance with paragraph (9))—
- (a) shall be repaid if the liable person so requires, or
  - (b) in any other case shall (as the billing authority determines) either be repaid or be credited against any subsequent liability of the liable person to make a payment in respect of any council tax of the authority.
- (6) If any assumption by reference to which the estimated amount was calculated is shown to be false before the chargeable amount is capable of final determination for the purposes of paragraphs (4) and (5), the billing authority may, and if so required by the liable person shall, make a calculation of the appropriate amount with a view to adjusting the liable person's liability in respect of the estimated amount and (as appropriate) to—
- (a) requiring an interim payment from the liable person (proportionately reduced in accordance with paragraph (9)) if the appropriate amount is greater than the estimated amount, or
  - (b) making an interim repayment to the liable person (proportionately reduced in accordance with paragraph (9)) if the appropriate amount is less than the amount of the estimated amount paid.
- (7) The appropriate amount for the purposes of paragraph (6) is the amount which would be required to be paid under a demand notice if such a notice were issued with respect to the relevant year on the day that the notice under paragraph (8) is issued; and more than one calculation of the appropriate amount and interim adjustment may be made under paragraph (6) according to the circumstances.
- (8) On calculating the appropriate amount the billing authority shall notify the liable person in writing of it; and a payment required under paragraph (6)(a) shall be due from the liable person to the billing authority on the expiry of such period (being not less than 14 days) after the day of issue of the notice as is specified in it.
- (9) The proportion by reference to which a payment or repayment (or sum to be credited) under paragraph (4), (5) or (6) is to be reduced is to be the proportion determined under paragraph (2) (b) in respect of the lump sum concerned in that case; but in determining whether there has been an overpayment of the chargeable amount or appropriate amount (and the amount of any sum to be repaid or credited before reduction as aforementioned) one payment of the lump sum shall be treated as a payment of the estimated amount in full, and any other proportionately reduced payment or repayment already made shall be treated as not having been so reduced.
- (10) In this regulation—



“the appropriate amount” has the meaning given in paragraph (7); and

“the estimated amount” means the amount last estimated under regulation 20(2) for the purposes of a demand notice or any subsequent notice given under paragraph 10 of Schedule 1 prior to the payment of the single lump sum mentioned in paragraph (1) above; save that if in any case an interim adjustment has been made under paragraph (6), in relation to the next payment, repayment or interim adjustment in that case under this regulation (if any) it means (except in paragraph (9)) the appropriate amount by reference to which the previous interim adjustment was so made.

**Commencement Information**

**18** Reg. 25 in force at 1.4.1992, see [reg. 1\(1\)](#)

**Non-cash payments**

**26.**—(1) A billing authority may, subject to the conditions set out in paragraph (2), accept an amount (“discounted amount”) in such cases as it may determine and in satisfaction of any liability of a person to pay to it any instalment or other payment due under a notice given under this Part, being an amount determined by the authority and less than the amount of the instalment or other payment due.

(2) The conditions are that—

- (a) the discounted amount is paid to the authority otherwise than by either bank notes within the meaning of the Currency and Bank Notes Act 1954(2) or coin; and
- (b) the determinations under paragraph (1) as to the cases where a discounted amount will be accepted and as to the proportion that the amount is to bear to the amount of the instalment or other payment due in those cases must be made by the authority on or before the day on which it first sets an amount for the relevant year under section 30 of the Act.

(3) Subject to paragraph (5), a determination under paragraph (1) may be revoked at any time, and if revoked may (but only on or before the day mentioned in paragraph (2)(b)) be replaced by a fresh determination.

(4) For the purpose of determining whether an adjustment of any amount paid (whether by way of repayment, crediting or otherwise) falls to be made under this Part where a discounted amount has been accepted, the instalment or other payment by reference to which the discounted amount was accepted shall be treated as having been paid in full; but any amount to be repaid or credited against any subsequent liability in any case shall, insofar as it is attributable to such an instalment or other payment, be reduced in accordance with the proportion determined under paragraph (2)(b) in respect of that case.

(5) Paragraph (4), and the power to revoke under paragraph (3), have effect in any case subject to any agreement to the contrary between the billing authority and the person liable to pay the instalment or other payment concerned.

**Commencement Information**

**19** Reg. 26 in force at 1.4.1992, see [reg. 1\(1\)](#)

**[F<sup>8</sup> Joint taxpayers**

**27.**—(1) This regulation applies in the case of joint taxpayers; but its application to joint taxpayers on whom a joint taxpayers' notice is served is subject to regulation 28A.

(2) In a case to which this regulation applies—

- (a) regulation 18 (the requirement for demand notices) has effect as if in paragraph (1) for the words “every liable person” there were substituted the words “at least one of the joint taxpayers”;
- (b) regulation 20 (demand notices; payments required) has effect as if—
  - (i) the assumption referred to in sub-paragraph (c) of paragraph (3) is made as regards such of the joint taxpayers as on the day of issue of the demand notice satisfy the conditions referred to in that sub-paragraph;
  - (ii) the assumption referred to in sub-paragraph (g) of paragraph (3) is made as regards such of the joint taxpayers in respect of whom on the day of issue of the demand notice a determination has effect as mentioned in that sub-paragraph;
- (c) regulation 21 (council tax: payments) has effect as if—
  - (i) in paragraphs (1) and (4), for the words “the liable person” there were substituted the words “one or more of the joint taxpayers”;
  - (ii) in paragraph (3), for the words after “that Part” there were substituted the following—
    - “subject—
      - (a) in the case of payments in accordance with a Part II scheme, to provision included in the scheme pursuant to paragraph 8(6) of Part II of that Schedule; and
      - (b) in the case of joint taxpayers, to regulations 28 and 28A.”;
    - (iii) in paragraph (5), for the words “a liable person” there were substituted the words “one or more of the joint taxpayers”; and
    - (iv) in paragraph (5), there were inserted at the end the words “: but, subject to regulation 28A(1), a billing authority may not enter into an agreement after the issue of the demand notice concerned with a joint taxpayer on whom that notice was not served”;
- (d) regulation 23 (failure to pay instalments) has effect as if references to the liable person and to an amount becoming payable by the liable person were references to such of the joint taxpayers as have been served with a demand notice and to an amount becoming payable by them, respectively;
- (e) regulation 29 (collection of penalties) has effect as if—
  - (i) for paragraph (1), there were substituted the following—
    - “(1) Subject to paragraphs (2) and (3), where a penalty is payable to a billing authority under any of sub-paragraphs (1) to (3) of paragraph 1 of Schedule 3 to the Act by a person who is one of joint taxpayers, it may be collected by the service by the authority on the person of a notice requiring payment of the penalty on the expiry of such period (being not less than 14 days) after the issue of the notice as is specified in it.”; and
    - (ii) paragraph (4) were omitted; and
  - (f) paragraph 9 (cessation of instalments) of Schedule 1 does not apply unless—

- (i) every person on whom the demand notice was served has ceased to be a joint taxpayer;
- (ii) none of those persons is, as regards any part of the period to which the demand notice relates, solely liable to pay an amount in respect of council tax as regards the dwelling concerned; and
- (iii) no other person who, as regards any part of that period, was jointly and severally liable with any of those persons as regards the dwelling concerned, is a liable person (whether his liability is sole or joint and several) as regards the dwelling concerned.]

#### Textual Amendments

**F8** Reg. 27 substituted (24.12.1992) by [The Council Tax \(Administration and Enforcement\) \(Amendment\) Regulations 1992 \(S.I. 1992/3008\)](#), regs. 1, **11**

#### [<sup>F9</sup>Joint taxpayers' notice

**28.**—(1) An amount shall not be payable by a person who is one of joint taxpayers and on whom a demand notice has not been served unless a notice (“joint taxpayers' notice”) is served on him in accordance with the following provisions of this regulation.

(2) A joint taxpayers' notice may not be served on a person after the expiry of the period of six years beginning with the first day of the financial year to which the notice relates.

(3) Where—

- (a) a joint taxpayers' notice is served during the relevant year; and
- (b) the person on whom (as one of the joint taxpayers) a demand notice for that year was served (or, if more than one person was so served, each of them) is not on the day of issue of the notice one of the joint taxpayers; and
- (c) the unpaid balance of the estimated amount has not become due as mentioned in paragraph (3) or (4) of regulation 23,

the notice shall require the payment of the adjusted amount.

(4) For the purposes of paragraph (3)—

“the adjusted amount” means an amount equal to the [<sup>F10</sup>lesser of]—

- (a) the billing authority's estimate of the chargeable amount made as respects the period to which the joint taxpayers' notice relates; and regulation 20(3) shall have effect for these purposes as it has effect in a case to which regulation 27 applies and as if references in regulation 27(2)(b) to the demand notice were references to the joint taxpayers' notice; and
- (b) the relevant sum; and

“the relevant sum” means an amount equal to the difference between—

- (a) the amount estimated or last estimated as regards the dwelling concerned—
  - (i) for the purposes of an agreement under regulation 21(5); or
  - (ii) under regulation 20(2) for the purposes of the demand notice or any subsequent notice given under paragraph 10 of Schedule 1; and
- (b) the aggregate of the amounts paid to the authority under any such agreement or notice before the issue of the joint taxpayers' notice.

(5) Subject to regulation 28A(1), the amount required to be paid under paragraph (3) shall be payable by instalments of such amounts, and at such intervals and on such days in each interval, as

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are specified in the notice; provided that the number of instalments shall not be less than the number of instalments payable under the agreement, the demand notice or any subsequent notice given under paragraph 10 of Schedule 1, as the case may be, as regards the period beginning on the day on which the joint taxpayers' notice is served and ending on the last day of the relevant year.

(6) A joint taxpayers' notice which is issued after the end of the relevant year, or after the unpaid balance of the estimated amount has become due as mentioned in paragraph (3) or (4) of regulation 23, shall (as the billing authority determines) require payment of the amount concerned—

- (a) on the expiry of such period (being not less than 14 days) after the issue of the notice as is specified in it; or
- (b) by instalments of such amounts as are specified in the notice, payable at such intervals and on such day in each interval as is so specified.

#### Textual Amendments

- F9** Regs. 28, 28A substituted for reg. 28 (24.12.1992) by [The Council Tax \(Administration and Enforcement\) \(Amendment\) Regulations 1992 \(S.I. 1992/3008\)](#), regs. 1, **12**
- F10** Words in reg. 28(4) substituted (1.4.1994) by [The Council Tax \(Administration and Enforcement\) \(Amendment\) Regulations 1994 \(S.I. 1994/505\)](#), regs. 1, **4**

#### Joint taxpayers' notice: further provision

**28A.**—(1) A billing authority and a person on whom a joint taxpayers' notice is served may agree that the amount required to be paid under the notice shall be paid in such manner as is provided by the agreement; and paragraph (6) of regulation 21 shall apply with the necessary modifications in relation to an agreement under this paragraph as it applies to an agreement under paragraph (5) of that regulation.

(2) Regulation 23 (failure to pay instalments) shall apply with the necessary modifications in relation to instalments payable in accordance with a joint taxpayers' notice as it applies to instalments payable in accordance with Part I of Schedule 1 or a Part II scheme.

(3) If the amount required to be paid under a joint taxpayers' notice is shown to be incorrect, the billing authority shall serve a further notice on every person on whom the joint taxpayers' notice was served stating the revised sum required to be paid.

(4) If the amount stated in the further notice served under paragraph (3) is greater than the amount required to be paid under the joint taxpayers' notice, the further notice shall also state the revised amount of each remaining instalment or, as the case may be, the period (being not less than 14 days) after the issue of that further notice within which the further sum payable is required to be paid.

(5) If the amount stated in the further notice under paragraph (3) is less than the amount required to be paid under the joint taxpayers' notice, any overpayment—

- (a) shall be repaid if the person on whom the joint taxpayers' notice was served so requires, or
- (b) in any other case shall (as the billing authority determines) either be repaid or be credited against any subsequent liability of that person to make a payment in respect of council tax to the authority.]

#### Textual Amendments

- F9** Regs. 28, 28A substituted for reg. 28 (24.12.1992) by [The Council Tax \(Administration and Enforcement\) \(Amendment\) Regulations 1992 \(S.I. 1992/3008\)](#), regs. 1, **12**

## Collection of penalties

**29.**—(1) Subject to paragraphs (2) to (4), where a penalty is payable by a person to a billing authority under any of sub-paragraphs (1) to (3) of paragraph 1 of Schedule 3 to the Act it may be collected, as the authority to which it is payable determines, either—

- (a) by treating the penalty for the purposes of regulations 20 and 21 and Schedule 1 as if it were part of the amount that the person is or will be liable to pay in respect of council tax as regards any demand notice issued pursuant to regulation 20(2) after the penalty is imposed, or
- (b) by the service by the authority on the person of a notice requiring payment of the penalty on the expiry of such period (being not less than 14 days) after the issue of the notice as is specified in it.

(2) Where the imposition of a penalty is subject to an appeal or arbitration, no amount shall be payable in respect of the penalty while the appeal or arbitration is outstanding.

(3) The imposition of a penalty is to be treated as subject to an appeal or arbitration for the purposes of this regulation and regulation 27(6) until such time as the matter is finally disposed of in accordance with regulations under paragraph 4 of Schedule 11 to the Local Government Finance Act 1988 (valuation tribunals) or is abandoned or fails for non-prosecution; and the circumstances in which an appeal is to be treated as failing for non-prosecution include the expiry of any time prescribed under paragraph 8(2)(a) of that Schedule in consequence of which any such appeal would be required to be dismissed by a valuation tribunal.

(4) A demand notice making provision for the recovery of a penalty which is subject to appeal or arbitration may not be issued under paragraph (1)(a) during the period that the appeal or arbitration concerned is outstanding; and where a penalty becomes subject to appeal or arbitration after the issue of a demand notice which makes such provision, such proportion of the instalments due under it as are attributable to the penalty shall not fall due until the appeal or arbitration is finally disposed of, abandoned or fails for non-prosecution.

(5) Where an amount has been paid by a person in respect of a penalty which is quashed under paragraph 1(6) of Schedule 3 to the Act or pursuant to the order of a valuation tribunal or the High Court<sup>(3)</sup>, the billing authority which imposed the penalty may allow the amount to him by way of deduction against any other sum which has become due from him under this Part (whether in respect of another penalty or otherwise); and any balance shall be repaid to him.

### Commencement Information

**I10** Reg. 29 in force at 1.4.1992, see [reg. 1\(1\)](#)

## Appeals in relation to estimates

**30.** Section 16(1) of the Act shall not apply where the ground on which the person concerned is aggrieved is that any assumption as to the future that is required by this Part to be made in the calculation of an amount may prove to be inaccurate.

### Commencement Information

**I11** Reg. 30 in force at 1.4.1992, see [reg. 1\(1\)](#)

(3) See paragraphs 10A and 11(2)(d) of Schedule 11 to the Local Government Finance Act 1988, as inserted and substituted respectively by the Local Government Finance Act 1992, Schedule 13, paragraph 88(9) and (11).

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## Demand notices: final adjustment

31.—(1) This regulation applies where—

- (a) a notice has been issued by a billing authority under this Part requiring a payment or payments to be made by a person in respect of his liability to pay council tax for a financial year or part of a financial year,
- (b) the payment or payments required to be made are found to be in excess of or less than his liability for the year or the part, and
- (c) provision for adjusting the amounts required under the notice and (as appropriate) for the making of additional payments or the repaying or crediting of any amount overpaid is not made by any other provision of this Part, of the Act or of any agreement entered into under regulation 21(5).

(2) The billing authority shall as soon as practicable after the expiry of the year or the part of a year serve a further notice on the person stating the amount of his liability for the year or the part, and adjusting (by reference to that amount) the amounts required to be paid under the notice referred to in paragraph (1)(a).

(3) If the amount stated in the further notice is greater than the amount required to be paid under the notice referred to in paragraph (1)(a), the amount of the difference for which such other provision as is mentioned in paragraph (1)(c) is not made shall be due from the person to the billing authority on the expiry of such period (being not less than 14 days) after the day of issue of the notice as is specified in it.

(4) If there has been an overpayment, the amount overpaid for which such other provision as is mentioned in paragraph (1)(c) is not made—

- (a) shall be repaid if the person so requires, or
- (b) in any other case shall (as the billing authority determines) either be repaid or be credited against any subsequent liability of the person to make a payment in respect of any council tax of the authority.

### Commencement Information

**I12** Reg. 31 in force at 1.4.1992, see [reg. 1\(1\)](#)

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