
STATUTORY INSTRUMENTS

1992 No. 613

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

PART V

Billing

[^{F1}Referendums relating to council tax increases: excessive amount approved

21B.—(1) This regulation applies if—

- (a) a billing authority has served a demand notice on a liable person in respect of an amount set under section 30 of the Act for a financial year,
- (b) as a consequence of a relevant event the authority subsequently sets a different amount in substitution for that amount under section 31 of the Act, and either—
 - (i) the billing authority's relevant basic amount of council tax for the financial year is subsequently given effect for the purposes of the Act by virtue of regulation 22(9) of the Conduct of Referendums Regulations and section 52ZH(3) of the Act, or
 - (ii) a relevant precepting authority's calculations from which its relevant basic amount of council tax was derived are subsequently given effect for the financial year by virtue of regulation 22(17) of the Conduct of Referendums Regulations and section 52ZO(3) of the Act.

(2) Where a notice has not been issued in accordance with regulation 21A(3), the demand notice referred to in regulation 21A(1)(a) shall continue to have effect and regulation 21A(2) shall no longer apply in relation to that notice.

(3) Where a notice has been issued in accordance with regulation 21A(3), the billing authority must issue a notice in accordance with paragraph 10 of Schedule 1 to these Regulations as modified by paragraph (4) below.

(4) The modifications are as follows—

- (a) omit sub-paragraph (1),
- (b) at the start of sub-paragraph (2) insert “If issuing a notice under regulation 21B(3),”, and
- (c) for the definition of “the relevant day” in sub-paragraph (8) substitute—

““the relevant day” means the day on which the election court allows the petition referred to in regulation 22(8)(b) or (16)(b) (as the case may be) of the Conduct of Council Tax Referendums Regulations.””

(5) In this regulation, “relevant precepting authority” means a precepting authority which issues a precept to the billing authority for the financial year concerned.]

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax (Administration and Enforcement) Regulations 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

Textual Amendments

- F1** Regs. 21A, 21B inserted (E.) (1.4.2012) by [The Council Tax \(Administration and Enforcement\) \(Amendment\) \(England\) Regulations 2012 \(S.I. 2012/672\)](#), regs. 1(1)(b), **2(2)**

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Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. 1 para. 2(3A)(3B) inserted by S.I. 2012/3086 reg. 2(14)(b)
- Sch. 1 para. 10(1)(ea)(eb) inserted by S.I. 2012/3086 reg. 2(15)(b)
- Sch. 1 para. 2(3A)(3B) inserted by S.I. 2013/62 reg. 2(12)(b)
- Sch. 1 para. 10(1)(ea)(eb) inserted by S.I. 2017/41 reg. 2(7)
- Sch. 1 para. 2(3A) word inserted by S.I. 2013/590 reg. 2(7)
- Sch. 3 para. 1 Table sums substituted by S.I. 2004/1013 reg. 3(a)(i)
- reg. 2(4A)-(4C) inserted by S.I. 2012/3086 reg. 2(3)(b)
- reg. 2(4A)-(4C) inserted by S.I. 2013/62 reg. 2(3)(b)
- reg. 5A-5C inserted by S.I. 2013/590 reg. 2(3)
- reg. 5A-5C inserted by S.I. 2013/570 reg. 4
- reg. 9(3) inserted by S.I. 2012/3086 reg. 2(5)(b)
- reg. 9(3) inserted by S.I. 2013/62 reg. 2(5)(b)
- reg. 9(3)(a) substituted by S.I. 2014/129 reg. 4(a)
- reg. 9(3)(b) substituted by S.I. 2014/129 reg. 4(b)
- reg. 10(6A) inserted by S.I. 2012/3086 reg. 2(6)(b)
- reg. 10(6A) inserted by S.I. 2013/62 reg. 2(6)(b)
- reg. 10(6A) words substituted by S.I. 2014/129 reg. 5(a)
- reg. 10(6A)(b)(i) substituted by S.I. 2014/129 reg. 5(b)
- reg. 11(1A) inserted by S.I. 2012/3086 reg. 2(7)(b)
- reg. 11(1A) inserted by S.I. 2013/62 reg. 2(7)(b)
- reg. 11(1A) words substituted by S.I. 2014/129 reg. 6
- reg. 15(3) inserted by S.I. 2012/3086 reg. 2(10)(d)
- reg. 15(3) inserted by S.I. 2013/62 reg. 2(8)(b)
- reg. 15(3)(a) substituted by S.I. 2014/129 reg. 7(a)
- reg. 15(3)(b) substituted by S.I. 2014/129 reg. 7(b)
- reg. 16(1A) inserted by S.I. 2012/3086 reg. 2(11)(c)
- reg. 16(1A) inserted by S.I. 2013/62 reg. 2(9)(b)
- reg. 16(1A) words substituted by S.I. 2014/129 reg. 8
- reg. 20(2A) inserted by S.I. 2012/3086 reg. 2(12)(b)
- reg. 20(2A) inserted by S.I. 2013/62 reg. 2(10)(b)
- reg. 20(2A)(a) substituted by S.I. 2014/129 reg. 9(a)
- reg. 20(2A)(b) substituted by S.I. 2014/129 reg. 9(b)
- reg. 20(3)(fa) inserted by S.I. 2012/3086 reg. 2(12)(d)
- reg. 20(3)(fa) inserted by S.I. 2013/62 reg. 2(10)(d)
- reg. 21(1A)-(1D) inserted by S.I. 2012/3086 reg. 2(13)
- reg. 21(1A)-(1D) inserted by S.I. 2013/62 reg. 2(11)
- reg. 37(1A)(a) full stop substituted by S.I. 2014/600 Sch. para. 3(b)(i)
- reg. 37(1A)(b) omitted by S.I. 2014/600 Sch. para. 3(b)(ii)
- reg. 45A omitted by S.I. 2014/600 Sch. para. 3(d)
- reg. 45A revoked by S.I. 2014/600 Sch. Pt. 2
- reg. 47(6A)(a) words substituted by S.I. 2014/600 Sch. para. 3(e)(iii)