
STATUTORY INSTRUMENTS

1993 No. 191

**The Council Tax and Non-Domestic Rating
(Demand Notices) (England) Regulations 1993**

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 1993 and shall come into force on 15th February 1993.

(2) In these Regulations—

“the Act” means the Local Government Finance Act 1992;

“the 1988 Act” means the Local Government Finance Act 1988;

“the Administration Regulations” means the Council Tax (Administration and Enforcement) Regulations 1992 (1);

“appropriate levying body”, in relation to a billing authority, means a passenger transport authority, the Broads Authority or the National Rivers Authority, insofar as the authority has power—

(a) to issue a levy to the billing authority, or

(b) to issue a levy to a county council which has power to issue a precept to the billing authority;

“appropriate precepting authority”, in relation to a billing authority, means an authority which has power to issue a precept to the billing authority; and “appropriate local precepting authority” and “appropriate major precepting authority” shall be construed accordingly;

“billing authority” means an English billing authority;

“the Collection Regulations” means the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 (2);

“council tax demand notice” means a demand notice within the meaning of Part V of the Administration Regulations which is served by a billing authority;

“local precepting authority” means an authority specified in section 39(2)(c) to (e) of the Act;

“major precepting authority” has the meaning given by section 39(1) of the Act;

“rate demand notice” means a demand notice within the meaning of Part II of the Collection Regulations which is served by a billing authority (including such a notice served pursuant to Part II of the Non-Domestic Rating (Collection and Enforcement) (Miscellaneous Provisions) Regulations 1990 (3) (joint owners and occupiers));

“the relevant tax”, in relation to a notice and a dwelling, means the amount (other than a nil amount) which, for the relevant year and for dwellings in the relevant valuation band, has been set by the billing authority for its area or (as the case may be) the part of its area in which the dwelling is situated;

(1) S.I. 1992/613, amended by S.I. 1992/3008.

(2) S.I. 1989/1058; relevant amendments were made by S.I. 1990/145, S.I. 1991/141 and S.I. 1992/1512.

(3) S.I. 1990/145.

“the relevant year”, in relation to a notice, means the financial year to which the demand for payment made by the notice relates; and

“specific grants” means grants or subsidies which fall to be credited to a revenue account and which are paid out of monies provided by Parliament, other than grants or subsidies which fall to be paid into a collection fund pursuant to section 90(1) of the 1988 Act⁽⁴⁾.

(3) Any reference in these Regulations 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 (4) 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 (4) applies, in information which for the purposes of this paragraph is relevant information.

(4) This paragraph applies where the listing officer⁽⁵⁾ 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⁽⁶⁾); and such information is relevant information for the purposes of paragraph (3) to the extent that it differs from information contained in the proposed list.

Application of Regulations

2. These Regulations apply in relation to council tax demand notices and rate demand notices served by an English billing authority with respect to financial years beginning on or after 1st April 1993.

Content of demand notices, etc.

3.—(1) Subject to paragraph (2), a council tax demand notice shall contain the matters specified in Schedule 1 hereto.

(2) Without prejudice to regulation 18(2) of the Administration Regulations, a council tax demand notice which is served on a person—

- (a) after the end of the relevant year, and
- (b) at the same time as a council tax demand notice relating to another financial year not then ended is served on him,

need not contain the matter specified in paragraph 16 of Schedule 1.

(3) A rate demand notice—

- (a) served by the Common Council, shall contain the matters mentioned in Part II of Schedule 2;
- (b) served by any other billing authority, shall contain the matters mentioned in Part I of that Schedule.

(4) Subject to paragraph (5), a billing authority must when it serves a council tax demand notice supply to the person on whom the notice is served the information mentioned in Part I of Schedule 3, and must when it serves a rate demand notice supply to the person on whom the notice is served the information mentioned in Part II of that Schedule; and Part III of that Schedule (interpretation, etc.) shall have effect for the purposes of those Parts I and II.

⁽⁴⁾ Section 90 was substituted by paragraph 20 of Schedule 10 to the Local Government Finance Act 1992.

⁽⁵⁾ See the definition in section 69(1) of the Local Government Finance Act 1992.

⁽⁶⁾ S.I. 1992/549.

(5) Paragraph (4) does not apply when a council tax demand notice or a rate demand notice is served after the end of the relevant year.

(6) Nothing in this regulation requires a notice to be given on a single sheet of paper, but if more than one sheet is used, the sheets shall be issued together, whether or not attached, so as to comprise one notice.

Invalid notices

4.—(1) Where—

- (a) a council tax demand notice is invalid because it does not comply with regulation 3(1),
- (b) the failure so to comply was due to a mistake, and
- (c) the amounts required to be paid under the notice were demanded in accordance with Part V of the Administration Regulations,

the requirement to pay those amounts shall apply as if the notice were valid.

(2) Where—

- (a) a rate demand notice is invalid because it does not comply with sub-paragraph (a) of paragraph (3) of regulation 3 or, as the case may be, sub-paragraph (b) of that paragraph,
- (b) the failure so to comply was due to a mistake, and
- (c) the amounts required to be paid under the notice were demanded in accordance with Part II of the Collection Regulations,

the requirement to pay those amounts shall apply as if the notice were valid.

(3) Where a requirement to pay an amount under an invalid notice subsists by virtue of paragraph (1) or (2), the billing authority shall as soon as practicable after the mistake is discovered issue to the liable person or ratepayer concerned a statement of the matters which were not contained in the notice and which should have been so contained.

Supply of information by precepting authorities

5.—(1) In order that a billing authority may fulfil its obligations under regulation 3—

- (a) every appropriate major precepting authority other than a county council shall, subject to paragraphs (5) to (7), when it issues a precept to a billing authority for a year, supply the billing authority with the information specified in paragraph (2);
- (b) every appropriate major precepting authority which is a county council shall, subject to paragraphs (5) to (7), when it issues a precept as so mentioned, supply the billing authority with the information specified in paragraphs (2) and (3);
- (c) every appropriate local precepting authority shall, subject to paragraphs (5) to (8), when it issues a precept as so mentioned, supply the billing authority with the information specified in paragraph (4).

(2) The information is information, as regards the precepting authority and the precept concerned, as to—

- (a) the estimates mentioned in paragraphs 1, 8 and 10 of Part I of Schedule 3; and
- (b) the matters mentioned in paragraphs 4, 5, 6 and 9 of that Part.

(3) The information is information, as regards the county council and the precept concerned, as to—

- (a) the matter mentioned in paragraph 7 of Part I of Schedule 3; and

- (b) the name of every appropriate levying body which has issued a levy to it that was taken into account in calculating the amount of the precept, together with the amount of the levy and information as to whether any of it was not treated as special expenses of the council.
- (4) The information is information, as regards the precepting authority and the precept concerned, as to—
- (a) the estimate mentioned in paragraph 1 of Part I of Schedule 3; and
 - (b) the matter mentioned in paragraph 3(1)(a) of that Part.
- (5) Information need not be supplied as regards the issue of a precept for a financial year beginning on or after 1st April 1994, with respect to the estimates mentioned in paragraphs 1 and 10 of Part I of Schedule 3 insofar as that information would (by virtue of paragraph 3 of Part III of that Schedule) be repetitive of information given as regards a precept issued for the preceding financial year.
- (6) Information need not be supplied when a substitute precept is issued to a billing authority if it is not one which would require the billing authority to set a substitute amount or amounts under section 31 of the Act; but if in such a case the billing authority subsequently notifies the precepting authority that it has set or proposes to set an amount or amounts for its council tax by reference to the substitute precept, the precepting authority shall (subject to paragraphs (5), (7), and (8)), supply that information as regards the substitute precept as soon as practicable after that notification is given.
- (7) Information need not be supplied as regards the issue of a substitute precept for a financial year insofar as it would be repetitive of information given in respect of the preceding financial year on the occasion of the issue of the earlier precept for the first-mentioned financial year.
- (8) Information need not be supplied by a local precepting authority if, by virtue of the proviso to the definition of “relevant precepting authority” in paragraph 8 of Part III of Schedule 3, it would not fall to be supplied by the billing authority when it serves a demand notice.

Supply of information by the Secretary of State

- 6.—**(1) In order that a billing authority may fulfil its obligations under regulation 3, the Secretary of State shall as soon as practicable after the House of Commons has approved the finance report for the financial year concerned notify the billing authority of—
- (a) the adjusted resident population of its area; and
 - (b) the adjusted resident population of the area of each authority which, as regards the billing authority, is an appropriate major precepting authority.
- (2) For the purposes of paragraph (1)—
- “the finance report”, in relation to a financial year, means the local government finance report for that year made by the Secretary of State under section 78A of the 1988 Act (7) and approved by resolution of the House of Commons; and
- “adjusted resident population”, in relation to an area and an authority, means the number determined by the Secretary of State for the area of that authority by reference to—
- (a) the estimate of the total resident population of the area supplied to him by the Registrar General for the purposes of the calculation of the amount to be paid to the authority by way of revenue support grant for the year in question (8); and
 - (b) such adjustment to that estimate as is in the opinion of the Secretary of State appropriate in consequence of any order under Part IV (changes in local government areas) of the

(7) Section 78A is inserted by paragraph 10 of Schedule 10 to the Local Government Finance Act 1992.

(8) See section 82(1) of the Local Government Finance Act 1988, as substituted by paragraph 13 of Schedule 10 to the Local Government Finance Act 1992.

Local Government Act 1972 (9) which provides for the transfer, on the first day of that year, of an area from the area of one authority to that of another authority.

Supply of information by levying bodies

7.—(1) In order that a billing authority may fulfil its obligations under regulation 3, subject to paragraph (7)—

- (a) every appropriate levying body other than a passenger transport authority shall, when it first issues a levy to an English county council or a billing authority for a year, supply the billing authorities to which the county council concerned has power to issue a precept and in whose areas the body carries out functions, or (as the case may be) the billing authority to which the levy is issued, with the information specified in paragraph (5); and
- (b) every appropriate levying body which is a passenger transport authority shall, when it first issues a levy to a billing authority for a year, supply that authority with the information specified in paragraphs (5) and (6).

(2) In order that a billing authority may fulfil the obligations mentioned in paragraph (1), subject to paragraph (7), an appropriate levying body shall, after it has first issued a levy to an English county council for a year, supply any billing authority to which paragraph (1) does not apply, but which notifies the body that it has set or proposes to set an amount or amounts of council tax by reference to the levy, with the information specified in paragraph (5).

(3) In order that a billing authority may fulfil the obligations mentioned in paragraph (1), subject to paragraphs (7) and (8), an appropriate levying body shall, after it has issued a substitute levy for a year, supply any billing authority which notifies the body that it has set or proposes to set an amount or amounts of council tax by reference to the levy, with the information specified in paragraph (5) and, where the body is a passenger transport authority, paragraph (6).

(4) Information shall be supplied under paragraph (2) or (3) as soon as practicable after the notification is given.

(5) The information is information, as regards the levying body and the levy concerned, as to—

- (a) the estimate mentioned in paragraph 2 of Part I of Schedule 3; and
- (b) the matters mentioned in paragraphs 3(1)(d), 5 and 6 of that Part.

(6) The information is information as regards the passenger transport authority and the levy concerned, as to the estimate mentioned in paragraph 10 of Part I of Schedule 3.

(7) Information need not be supplied as regards the issue of a levy for a financial year beginning in or after 1994, with respect to the estimates mentioned in paragraphs 2 and 10 of Part I of Schedule 3 insofar as that information would (by virtue of paragraph 3 of Part III of that Schedule) be repetitive of information given as regards a levy issued for the preceding financial year.

(8) Information need not be supplied as regards a substitute levy for a financial year insofar as it would be repetitive of information given in respect of the preceding financial year on the occasion of the issue of the earlier levy for the first-mentioned financial year.

(9) The circumstances in which an amount of council tax is to be treated as set by reference to a levy for the purposes of paragraphs (2) and (3) include the setting of the amount by reference to an amount included in a precept, where the amount is attributable to a levy.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Department of the Environment

4th February 1993

Michael Howard
One of Her Majesty's Principal Secretaries of
State