
STATUTORY INSTRUMENTS

2003 No. 2604

**The Council Tax and Non-Domestic Rating
(Electronic Communications) (England) Order 2003**

Amendment of the Council Tax (Administration and Enforcement) Regulations 1992

3. —

(1) Regulation 1 (citation, commencement and interpretation) is amended as follows.

(2) In paragraph (2) after the definition of “the Act” insert—

““address” in relation to electronic communications, includes any number or address used for the purposes of such communications;

“business day” means any day except a Saturday or Sunday, Christmas Day, Good Friday or a day which is a bank holiday under the Banking and Financial Dealings Act 1971 in England and Wales;

“electronic communication” means a communication transmitted (whether from one person to another, from one device to another or from a person to a device or vice versa)—

(a) by means of a telecommunications system (within the meaning of the Telecommunications Act 1984); or

(b) by other means but while in electronic form;”(1).

(3) In paragraph (2) in the definition of “demand notice regulations” after the words “as is mentioned in paragraph 2(4)(e)” insert “or 2(4)(j)”.