

---

STATUTORY INSTRUMENTS

---

**2003 No. 2613**

**The Council Tax and Non-Domestic Rating  
(Demand Notices) (England) Regulations 2003**

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 2003 and shall come into force on 5th November 2003.

(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 Environment Agency, insofar as the authority or agency 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;

“authorised person” means a person to whom an authorisation is given by a billing authority to exercise any functions relating to the administration of council tax or to the collection of non-domestic rates, as the case may be, by the Local Authorities (Contracting Out of Tax Billing, Collection and Enforcement Functions) Order 1996(2);

“billing authority” means an English billing authority;

“the Collection Regulations” means the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989(3);

“council tax demand notice” means a demand notice within the meaning of Part 5 of the Administration Regulations which is served by a billing authority or any authorised person;

“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 2 of the Collection Regulations which is served by a billing authority or any authorised person (including such a notice served pursuant to Part 2 of the Non-Domestic Rating (Collection and Enforcement) (Miscellaneous Provisions) Regulations 1990(4) (joint owners and occupiers));

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

---

(1) S.I. 1992/613; relevant amending instruments are S.I. 1992/3008, 1993/196, 1994/505, 1997/393, 2003/768, 2003/2211.

(2) S.I. 1996/1880.

(3) S.I. 1989/1058; relevant amending instruments are S.I. 1991/141, 1992/1512, 1993/616, 1993/774, 1993/1493, 2003/2210.

(4) S.I. 1990/145; relevant amending instruments are S.I. 1993/616, 1993/894.

“rural settlement authority” means a billing authority which has, in respect of the relevant year, identified one or more rural settlements for that year in a list compiled under section 42A(2) of the 1988 Act<sup>(5)</sup>.

(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 in the billing authority’s valuation 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 or an authorised person on behalf of such a billing authority in relation to financial years beginning on or after 1st April 2004 and, accordingly, the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 1993<sup>(6)</sup>, shall not have effect in relation to any such notice.

### **Content of demand notices, etc**

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

(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 17 of Schedule 1.

(3) A rate demand notice—

- (a) served by a billing authority or an authorised person on behalf of the billing authority, other than the Common Council or a rural settlement authority, shall contain the matters mentioned in Part 1 of Schedule 2;
- (b) served by a rural settlement authority or an authorised person on behalf of the rural settlement authority, shall contain the matters mentioned in that Part as modified by Part 2; and
- (c) served by the Common Council or an authorised person on behalf of the Common Council, shall contain the matters mentioned in Part 3.

(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 1 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 2 of that Schedule; and Part 3 of that Schedule shall have effect for the purposes of both Parts 1 and 2.

(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, as to comprise one notice.

---

(5) Section 42A of the Local Government Finance Act 1988 was inserted by the Local Government and Rating Act 1997, s.1 and Schedule 1, paragraph 1.

(6) S.I. 1993/191; relevant amending or modifying instruments are S.I. 1992/23, 1995/121, 1996/1880, 1997/394, 1998/47, 2000/5, 2001/3554, 2002/180.

## **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 to comply was due to a mistake; and
- (c) the amounts required to be paid under the notice were demanded in accordance with Part 5 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) or (c) of that paragraph;
- (b) the failure to comply was due to a mistake; and
- (c) the amounts required to be paid under the notice were demanded in accordance with Part 2 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 (6) and (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 (6) and (7), when it issues a precept to a billing authority for a year, supply the billing authority with the information specified in paragraphs (2) and (3);
- (c) every appropriate local precepting authority shall, subject to paragraphs (6) to (8), when it issues a precept to a billing authority for a year, supply the billing authority with the information specified in paragraph (4); and
- (d) the Greater London Authority shall, subject to paragraphs (6) and (7) when it issues a precept to a billing authority for a year, supply the billing authority with the information specified in paragraph (5).

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

- (i) paragraph 3 of Part 1 of Schedule 3;
- (ii) paragraphs 5 and 6 of that Part as though the words “precepting authority” were substituted for the words “billing authority” and the words “its precept issued” were substituted for the words “council tax set”; and
- (b) the estimate mentioned in paragraph 1 of that Part.

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

- (a) the amount taken into account in making its estimate under section 43(2)(a) of the Act for any levy or special levy (as the case may be); 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 estimates for the relevant year and the previous year made for the purposes of the calculations required by section 50 of the Act; and
  - (b) a statement of the amount of the precept (if any) issued for the relevant year by each relevant local precepting authority.
- (5) The information is information, as regards the Authority and the precept concerned, as to—
  - (a) the matters mentioned in—
    - (i) paragraph 4 of Part 1 of Schedule 3;
    - (ii) paragraphs 5 and 6 of that Part as though the words “Greater London Authority” were substituted for the words “billing authority”; and
  - (b) the estimate mentioned in paragraph 2 of that Part.
- (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 council tax by reference to the substitute precept, the precepting authority shall subject to paragraphs (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 4 of Part 3 of Schedule 3, it would not fall to be supplied by the billing authority when it serves a demand notice.

### **Supply of information by levying bodies**

- 6.—(1) In order that a billing authority may fulfil its obligations under regulation 3, every appropriate levying body shall—
- (a) when it first issues to a county council a levy for a year, supply the billing authorities to which that county council has power to issue a precept and in whose areas the body carries out functions, the information specified in paragraph (6);
  - (b) when it first issues to a billing authority a levy for a year, supply to that authority the information specified in paragraph (6).
- (2) In order that a billing authority may fulfil its obligations under regulation 3, an appropriate levying body shall, after it has first issued a levy to a 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 (6).
- (3) In order that a billing authority may fulfil the obligations under regulation 3, subject to paragraph (6), 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 (6).

(4) 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.

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

(6) The information is a statement by the levying body as regards the levy concerned, as to—

- (a) the estimate, made for the purpose of calculating the amount of any levy issued to the billing authority or (as the case may be) to a county council which, as regards the billing authority, is a relevant precepting authority, of the aggregate of its gross expenditure for the relevant year for the services administered by it;
- (b) the estimate, made for the purpose of calculating the amount of any levy issued to the billing authority or (as the case may be) to a county council which, as regards the billing authority, is a relevant precepting authority, of the aggregate of its gross expenditure for the preceding year for the services administered by it;
- (c) the amount of the levy for the relevant year;
- (d) the amount of the levy, if any, for the preceding year;
- (e) the reasons, in the opinion of the levying body for the difference, if any, between the amounts—
  - (i) stated in accordance with paragraphs (a) and (b); and
  - (ii) stated in accordance with paragraphs (c) and (d).

(7) 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.

Signed by authority of the First Secretary of State

6th October 2003

*Nick Raynsford*  
Minister of State,  
Office of the Deputy Prime Minister