
STATUTORY INSTRUMENTS

2004 No. 927

**The Council Tax (Administration and Enforcement)
(Amendment) (England) Regulations 2004**

Citation, commencement and interpretation

3. In regulation 1(2)(1), after the definition of “demand notice regulations” there shall be inserted the following definitions—

““discount” means a discount under section 11 or section 11A(2) of the Act, or a reduction in the amount of council tax payable for a dwelling under section 13A(3) of the Act where the dwelling falls into a class for which the billing authority has determined under section 13A(3) that liability shall be reduced otherwise than to nil;

“exempt dwelling” means a dwelling which is exempt from council tax under the Exempt Dwellings Order or a dwelling which falls into a class for which the billing authority has determined under section 13A(3) of the Act that the amount of council tax payable shall be reduced to nil.”.

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- (1) Regulation 1(2) was amended by the Council Tax (Administration and Enforcement) (Amendment) Regulations 1992 (S.I.1992/3008) and by the Council Tax and Non-Domestic Rating (Electronic Communications) (England) Order 2003 (S.I.2003/2604).
- (2) Section 11A was inserted by s.75(1) of the Local Government Act 2003. Section 75(2) of that Act inserted similar provision in relation to Wales in substitution of section 12 of the Local Government Finance Act 1992.
- (3) Section 13A was inserted by s.76 of the Local Government Act 2003.