
STATUTORY INSTRUMENTS

2004 No. 927

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

Ascertainment of entitlement to discount

4. For regulation 14 substitute—

“**14.** Before making any calculation for the purposes of Part V of these Regulations of the chargeable amount in respect of any dwelling in its area, a billing authority shall take reasonable steps to ascertain whether that amount is subject to a discount and if so, the amount of that discount.”.