
STATUTORY INSTRUMENTS

2010 No. 2990

The Council Tax (Demand Notices) (England) Regulations 2010

PART 1

General

Citation, commencement and application

1.—(1) These Regulations may be cited as the Council Tax (Demand Notices) (England) Regulations 2010 and come into force on 14th January 2011.

- (2) With the exception of regulation 9, these Regulations apply in relation to a notice which—
- (a) relates to a year beginning on or after 1st April 2011, and
 - (b) is served by an English billing authority or such an authority's authorised person.
- (3) The 2009 Regulations have no effect in relation to a notice mentioned in paragraph (2).

Interpretation

2.—(1) In these Regulations—

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

“the 1999 Act” means the Greater London Authority Act 1999⁽¹⁾;

“the 2003 Regulations” means the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 2003⁽²⁾;

“the 2009 Regulations” means the Council Tax (Demand Notices) (England) Regulations 2009⁽³⁾;

“the Administration Regulations” means the Council Tax (Administration and Enforcement) Regulations 1992⁽⁴⁾;

“authorised person”, in relation to a billing authority, means a person authorised in accordance with the Local Authorities (Contracting Out of Tax Billing, Collection and Enforcement Functions) Order 1996⁽⁵⁾ to exercise functions on the authority's behalf in relation to the administration of council tax;

“budget requirement” means—

- (a) in relation to a billing authority, the amount calculated under section 32(4) of the Act (calculation of budget requirement),
- (b) in relation to major precepting authority other than the GLA, the amount calculated under section 43(4) of the Act (calculation of budget requirement),

(1) 1999 c.29.

(2) S.I. 2003/2613, amended by S.I. 2008/3264; there are other amending instruments but none is relevant.

(3) S.I. 2009/3193.

(4) S.I. 1992/613, to which there are amendments not relevant to these Regulations.

(5) S.I. 1996/1880.

- (c) in relation to the GLA, the amount calculated under section 85(8) of the 1999 Act (calculation of component and consolidated budgets),
- (d) in relation to a constituent body, the amount calculated for the body under section 85(6) (a) of the 1999 Act (calculation of component and consolidated budgets),
- (e) in relation to a local precepting authority, the amount calculated under section 50(4) of the Act (calculation of budget requirement);

“constituent body” has the same meaning as in section 85(3) of the 1999 Act⁽⁶⁾ (calculation of component and consolidated budgets);

“GLA” means the Greater London Authority;

“Integrated Transport Authority” means—

- (a) an authority which is known as an Integrated Transport Authority by virtue of section 77(2) of the Local Transport Act 2008⁽⁷⁾ (change of name of passenger transport areas and PTAs), or
- (b) an authority established under Part 5 of that Act (Integrated Transport Authorities etc.);

“levying body” means—

- (a) an Integrated Transport Authority,
- (b) the Broads Authority, and
- (c) the Environment Agency;

“notice” means a council tax demand notice within the meaning of Part 5 of the Administration Regulations (billing);

“preceding year”, in relation to a notice, means the year before the relevant year;

“relevant local precepting authority” means a relevant precepting authority which is a local precepting authority;

“relevant precepting authority”, in relation to a billing authority and a year, means a precepting authority which issues a precept to the billing authority for the year, but does not include—

- (a) the chairman of a parish meeting,
- (b) charter trustees,
- (c) the sub-treasurer of the Inner Temple or the under-treasurer of the Middle Temple unless the amount of the precept is more than £100,000,
- (d) a parish council unless the amount of the precept is equal to or more than £140,000; and

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

(2) In these Regulations—

- (a) any reference to a precept includes a reference to a substitute precept,
- (b) any reference to a levy includes a reference to a substitute levy, and
- (c) any reference to a year is a reference to a financial year.

Definition of “gross expenditure”

3.—(1) Subject to paragraph (3), the gross expenditure of an authority for a year is the aggregate of the items which are—

⁽⁶⁾ Section 85(3) was amended by section 12(2) of the Greater London Authority Act 2007 (c.24). Section 12(3) of that Act inserted a new section 85(3A) which defines certain terms for the purposes of section 85(3).
⁽⁷⁾ 2008 c.26.

- (a) attributable to the services administered by the authority during the year, and
 - (b) charged to a revenue account for that year.
- (2) The items mentioned in sub-paragraph (1)—
- (a) must be calculated using the estimates which were used to calculate—
 - (i) the budget requirement, or
 - (ii) the levy,of the authority for the year; but
 - (b) must not include any—
 - (i) allowances for contingencies, or
 - (ii) contributions to financial reserves.
- (3) The gross expenditure of the GLA for a year is the aggregate of the amounts of gross expenditure calculated for each constituent body for that year.
- (4) In this regulation, “authority” includes a levying body and a constituent body.