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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

The Council Tax (Demand Notices) (England) Regulations 2011 (“the 2011 regulations”) make provision about matters to be contained in, and information to be supplied with, council tax demand notices which relate to a financial year beginning on or after 1st April 2012 and served by an English billing authority. These Regulations amend the 2011 regulations to take into account the introduction of local council tax reduction schemes and local premiums for long term empty dwellings through the Local Government Finance Act 2012. Regulations 2(2) and (3) make consequential amendments to ensure that demand notices refer to reductions and premiums where relevant.

Regulation 2(4) provides for a new statement to be included on a demand notice where a reduction under a local scheme or a local premium applies explaining the amount of the reduction or premium, the reasons for it and the possible consequences of failing to comply with duties to notify the billing authority of relevant changes in circumstance.

Regulation 2(5) provides for the explanatory notes to a demand notice to include a statement of the procedure by which a person may request to pay their council tax in 12 monthly instalments and makes certain other consequential amendments. It also provides for the notes to include another statement where the billing authority has published certain information which must be supplied with demand notices on its website to explain that and to give the address where that information can be found.

A full impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.