
STATUTORY INSTRUMENTS

2013 No. 501

The Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (England) Regulations 2013

Failure to notify a change of circumstances

8.—(1) A person (P) shall be guilty of an offence if—

- (a) there has been a change of circumstances affecting the entitlement of P to a reduction, or the amount of P's reduction, under a billing authority's council tax reduction scheme;
- (b) P is required to give notice of the change to the authority under the provision included in the authority's council tax reduction scheme by virtue of paragraph 9 of Schedule 8 to the Prescribed Requirements Regulations or by paragraph 115 of the Default Scheme;
- (c) P knows that the change affects P's entitlement to a reduction, or the amount of P's reduction, under a council tax reduction scheme; and
- (d) P fails to give a prompt notification of that change in the manner required by the provision included in the authority's council tax reduction scheme by virtue of paragraph 9 of Schedule 8 to the Prescribed Requirements Regulations or by paragraph 115 of the Default Scheme.

(2) A person (P) shall be guilty of an offence if—

- (a) there has been a change of circumstances affecting the entitlement of another person (A) to a reduction, or the amount of A's reduction, under a council tax reduction scheme;
- (b) A is required to give notice of the change to the authority under the provision included in the authority's council tax reduction scheme by virtue of paragraph 9 of Schedule 8 to the Prescribed Requirements Regulations or by paragraph 115 of the Default Scheme;
- (c) P knows that the change affects A's entitlement to, or the amount of A's reduction, under a council tax reduction scheme; and
- (d) P causes or allows A to fail to give a prompt notification of that change in the manner required by the provision included in the authority's council tax reduction scheme by virtue of paragraph 9 of Schedule 8 to the Prescribed Requirements Regulations or by paragraph 115 of the Default Scheme.

(3) Subject to paragraph (4), for the purposes of paragraphs (1) and (2) a notification of a change is prompt if, and only if, it is given within a period of 21 days beginning with the day on which the change occurs, or as soon as reasonably practicable after the change occurs, whichever is later.

(4) Where a change occurs before these Regulations come into force, a notification of a change is prompt if it is given within a period of 21 days beginning with the day on which these Regulations come into force, or as soon as reasonably practicable after the change occurs, whichever is later.

(5) A person guilty of an offence under this regulation shall be liable on summary conviction to a fine not exceeding level 4 on the standard scale, or to imprisonment for a term not exceeding 3 months, or to both.

Changes to legislation:

There are currently no known outstanding effects for the The Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (England) Regulations 2013, Section 8.