

**2017 No. 13**

**COUNCIL TAX, ENGLAND**

**The Council Tax (Demand Notices) (England) (Amendment)  
Regulations 2017**

<i>Made</i>	- - - -	<i>11th January 2017</i>
<i>Laid before Parliament</i>		<i>12th January 2017</i>
<i>Coming into force</i>	- -	<i>10th February 2017</i>

The Secretary of State makes the following Regulations, in exercise of the powers conferred by sections 113(1) and (2) of, and paragraphs 1(1), 2(4)(e) and (j) and 14(1) and (2) of Schedule 2 to the Local Government Finance Act 1992(a).

The Secretary of State considers the information which is required to be supplied by virtue of the amendment made by regulation 2(3) is necessary in order that billing authorities are able to meet their obligations under the Council Tax (Demand Notices) (England) Regulations 2011(b).

**Citation and commencement**

1. These Regulations may be cited as the Council Tax (Demand Notices) (England) (Amendment) Regulations 2017 and come into force on 10th February 2017.

**Amendment of the Council Tax (Demand Notices) (England) Regulations 2011**

2.—(1) The Council Tax (Demand Notices) (England) Regulations 2011 are amended in accordance with paragraphs (2) to (5).

(2) In regulation 2 (interpretation)—

(a) in paragraph (1)—

(i) after the definition of “preceding year” insert—

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

(ii) at the end of the definition of “relevant precepting authority” omit “and”;

(iii) after the definition of “relevant year” insert—

“and “subsequent year”, in relation to a notice, means any year after the year beginning in 2016.”

(b) in paragraph (3)—

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(a) 1992 c.14. See section 116(1) for the definition of “prescribed”. Section 113(1) and (2) was amended by paragraphs 2 and 9(a) of Schedule 1 to the Local Government Act 1999 (c.27); paragraphs 40 and 52 of Schedule 7 to the Local Government Act 2003 (c.26); section 80 of the Localism Act 2011 (c.20), S.I. 2013/2597 and 2015/1356.

(b) S.I. 2011/3038, amended by S.I. 2012/3087 and S.I. 2016/188.

- (i) after “Where, in relation to the year beginning in 2016” insert “or in relation to any subsequent year”;
  - (ii) in sub-paragraph (a) for “year beginning in 2015” substitute “preceding year”;
  - (iii) in sub-paragraph (b) after “the authority intends to use” insert “, or has in any prior year used,”;
  - (c) in paragraph (4) at the end insert—
    - “or in any subsequent year”.
- (3) In regulation 8 (supply of information by precepting authorities)—
- (a) in paragraph (3A)—
    - (i) after “beginning in 2016” insert “or for any subsequent year”;
    - (ii) in sub-paragraph (b) after “adult social care precept” insert “in the relevant year or in any prior year”;
  - (b) for paragraph (3C) substitute—
    - “(3C) The information mentioned in paragraph (3A)(b) is, in relation to each category of dwellings in the billing authority’s area—
      - (a) the amount of the precept issued under section 40 of the Act which is attributable to the adult social care precept in the relevant year and in any prior year;
      - (b) the amount referred to in sub-paragraph (a) less any amount attributable to the adult social care precept in any prior year;
      - (c) the percentage change between—
        - (i) the precept issued under section 40(2)(a) of the Act for the preceding year; and
        - (ii) the precept issued under section 40(2)(a) of the Act for the relevant year, expressed to one decimal place;
      - (d) the number of percentage points of the percentage change at sub-paragraph (c) which are attributable to the amount calculated in accordance with sub-paragraph (b), expressed to one decimal place; and
      - (e) the number of percentage points of the percentage change at sub-paragraph (c) which are not attributable to the amount referred to in sub-paragraph (b), expressed to one decimal place.”
- (4) In Schedule 1 (matters to be contained in demand notices)—
- (a) in paragraph 7A—
    - (i) in sub-paragraph (1)(a) after “in relation to the year beginning in 2016” insert “and to any subsequent year”;
    - (ii) in sub-paragraph (1)(c) after “amount attributable to the adult social care precept” insert “in the relevant year or in any prior year”;
    - (iii) for sub-paragraph (2) substitute—
      - “(2) The notice must contain the matters specified in sub-paragraphs (3) and (4).”;
    - (iv) in sub-paragraph (3)—
      - (aa) for “less the” substitute “less any”;
      - (bb) after “attributable to the adult social care precept” insert “in the relevant year and in any prior year”;
    - (v) for sub-paragraph (5) substitute —
      - “(5) The amount referred to in sub-paragraph (4) must represent the aggregate of—
        - (a) the amount attributable to the adult social care precept in the relevant year; and
        - (b) the amount attributable to the adult social care precept in any prior year.”

- (b) in paragraph 8A—
  - (i) in sub-paragraph (1)(a) after “in relation to the year beginning in 2016” insert—
    - “and to any subsequent year”;
  - (ii) in sub-paragraph (1)(c) after “adult social care precept” insert “in the relevant year or in any prior year”;
  - (iii) for sub-paragraph (2) substitute—
    - “(2) The notice must contain the matters specified in sub-paragraphs (3) and (4).”
  - (iv) in sub-paragraph (3)—
    - (aa) for “less the amount” substitute “less any amount which is”;
    - (bb) after “adult social care precept” insert “in the relevant year and in any prior year”;
  - (v) for sub-paragraph (5) substitute—
    - “(5) The amount referred to in sub-paragraph (4) must represent the aggregate of—
      - (a) the amount attributable to the adult social care precept in the relevant year; and
      - (b) the amount attributable to the adult social care precept in any prior year.”
- (c) in paragraph 12A(1) at the end insert “and to any subsequent year”.
- (d) in paragraph 17A—
  - (i) in sub-paragraph (1)(a) at the end insert “and to any subsequent year”;
  - (ii) in sub-paragraph (2)(a) for “year beginning in 2015” substitute “preceding year”;
  - (iii) in sub-paragraph (2)(b)—
    - (aa) for “year beginning in 2016” substitute “relevant year”;
    - (bb) after “adult social care precept” insert “in the amount set by the authority under section 30 of the Act in the relevant year”;
  - (iv) after sub-paragraph (2)(b) insert—
    - “(c) the amount referred to in sub-paragraph (2)(b) must not include an amount set by the authority under section 30 of the Act attributable to the adult social care precept in any prior year.”;
  - (v) for sub-paragraph (3) substitute—
    - “(3) Where the notice specifies an amount under paragraph 7A(4), both—
      - (a) the percentage change calculated in accordance with sub-paragraph (2); and
      - (b) the number of percentage points which the amount attributable to the adult social care precept in the relevant year represents as part of the percentage change between—
        - (i) the amount set by the authority under section 30 of the Act in the preceding year; and
        - (ii) the amount set by the authority under section 30 of the Act in the relevant year,
 expressed to one decimal place.
    - (c) the amount attributable to the adult social care precept referred to in sub-paragraph (3)(b) must not include any amount attributable to the adult social care precept in any prior year.”
- (e) in paragraph 17B—
  - (i) in sub-paragraph (1)(a) after “in relation to the year beginning in 2016” insert “and to any subsequent year”;
  - (ii) in sub-paragraph (2)(a) for “year beginning in 2015” substitute “preceding year”;
  - (iii) in sub-paragraph (2)(b)—

- (aa) for “year beginning in 2016” substitute “relevant year”;
  - (bb) after “adult social care precept” insert “in the precept issued by the authority under section 40(2)(a) of the Act for the relevant year”;
  - (iv) after sub-paragraph (2)(b) insert—
    - “(c) the amount referred to in sub-paragraph (2)(b) must not include any amount in the precept issued by the authority under section 40(2)(a) of the Act which is attributable to the adult social care precept in any prior year.”
  - (v) in sub-paragraph (3) for “8A(5)” substitute “8A(4)”;
  - (vi) in sub-paragraph (3)(a) after “the percentage” insert “change”;
  - (vii) for sub-paragraph (3)(b) substitute—
    - “(b) the number of percentage points which the amount attributable to the adult social care precept in the relevant year represents as part of the percentage change between—
      - (i) the precept issued by the authority under section 40(2)(a) of the Act for the preceding year; and
      - (ii) the precept issued by the authority under section 40(2)(a) of the Act for the relevant year,
 expressed to one decimal place;
    - (c) the amount attributable to the adult social care precept referred to in sub-paragraph (3)(b) must not include any amount attributable to the adult social care precept in any prior year.”
  - (f) At the end of paragraph 27 insert—
    - “(f) in relation to the year beginning in 2017 and to any subsequent year, the following statement—
      - “For adult social care authorities, council tax demand notices show two percentage changes: one for the part of the overall change attributable to the adult social care precept, and one for the part attributable to general expenditure.””
- (5) In Schedule 2 (information to be supplied with demand notices) after paragraph 7 insert—

“8. In relation to the year beginning in 2017 and any subsequent year, the following statement—

The Secretary of State for Communities and Local Government has made an offer to adult social care authorities. (“Adult social care authorities” are local authorities which have functions under Part 1 of the Care Act 2014, namely county councils in England, district councils for an area in England for which there is no county council, London borough councils, the Common Council of the City of London and the Council of the Isles of Scilly.)

The offer is the option of an adult social care authority being able to charge an additional “precept” on its council tax for financial years from the financial year beginning in 2016 without holding a referendum, to assist the authority in meeting expenditure on adult social care. Subject to the annual approval of the House of Commons, the Secretary of State intends to offer the option of charging this “precept” at an appropriate level in each financial year up to and including the financial year 2019-20.”

Signed by authority of the Secretary of State for Communities and Local Government

*Marcus Jones*  
Parliamentary Under Secretary of State  
Department for Communities and Local Government

11th January 2017

## EXPLANATORY NOTE

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

These Regulations amend the Council Tax (Demand Notices) (England) Regulations 2011 (S.I. 2011/3038) (“the 2011 Regulations”). The 2011 Regulations make provision about matters to be contained in, and information to be supplied with, council tax demand notices. The Council Tax (Demand Notices) (England) (Amendment) Regulations 2016 (S.I. 2016/188) amended the 2011 regulations to make provision for additional information about expenditure on adult social care functions to be presented in or with notices for the financial year beginning in 2016. The purpose of the amendments in these Regulations is to provide for the additional information about expenditure on adult social care functions to continue to be presented in or with notices in the financial year beginning in 2017 and in subsequent financial years and to make amendments to the information which must be presented.

Regulation 2(2) amends the definitions in regulation 2 of the 2011 Regulations to provide for the definitions to apply in the financial years subsequent to the financial year beginning in 2016.

Regulation 2(3) amends regulation 8 of the 2011 Regulations to require for a county council in an area in which there are district councils to provide billing authorities with information about the amount of its precept attributable to proposed expenditure on adult social care in financial years subsequent to the financial year beginning in 2016.

Regulation 2(4) amends Schedule 1 to the 2011 Regulations to make amendments to the information which billing authorities must include on the notice that goes to a council tax payer stating how much council tax he or she is required to pay (“a demand notice”).

Regulation 2(5) amends Schedule 2 to the 2011 Regulations to amend the explanatory statement which a billing authority is required to include in the information to be supplied with a demand notice. The statement explains the background to the adult social care precept.

An impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen. The impact on the public sector is minimal.

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