

2012 No. 3087

COUNCIL TAX, ENGLAND

**The Council Tax (Demand Notices) (England) (Amendment)
Regulations 2012**

<i>Made</i>	- - - -	<i>11th December 2012</i>
<i>Laid before Parliament</i>		<i>18th December 2012</i>
<i>Coming into force</i>	- -	<i>31st January 2013</i>

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

Citation, commencement, application and interpretation

1.—(1) These Regulations may be cited as the Council Tax (Demand Notices) (England) (Amendment) Regulations 2012 and shall come into force on 31st January 2013.

(2) These Regulations apply in relation to a notice which—

- (a) relates to a year beginning on or after 1st April 2013, and
- (b) is served by an English billing authority or such an authority's authorised person.

(3) In these Regulations “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^(b) to exercise functions on the authority's behalf in relation to the administration of council tax.

Amendment of Regulations

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

(2) In paragraph 18 of Schedule 1 (discounts and reductions)—

- (a) in the heading, for “Discounts and reductions” substitute “Discounts, reductions and premiums”;
- (b) at the end of sub-paragraph (e) omit “or”;
- (c) in sub-paragraph (f) for “section 13A of the Act (billing authority's power to reduce amount of tax payable).” substitute “section 13A(1)(a) of the Act (reductions by billing authority).”;

^(a) 1992 c.14. See section 116(1) for the definition of “prescribed”. Relevant amendments were made by sections 10 (council tax reduction scheme), 12 (power to set higher amount for long-term empty dwellings) and 16 (provision of information about council tax) of the Local Government Finance Act 2012 (c.17).

^(b) S.I. 1996/1880.

^(c) S.I. 2011/3038.

- (d) after sub-paragraph (f) insert—
 - “(g) a reduction made under section 13A(1)(c) of the Act, or
 - (h) a determination made under section 11B(1) of the Act (higher amount for long-term empty dwellings: England).”
- (3) In paragraph 19 of Schedule 1 for “paragraph 18(a), (e) or (f)” substitute “paragraph 18(a), (e) or (g)”.
- (4) After paragraph 19 insert—
 - “(19A) Where paragraph 18(f) applies—
 - (a) the reasons for the reduction and its amount;
 - (b) a statement—
 - (i) informing the person affected of the duty imposed by paragraph 115(1) of the scheme prescribed by the Schedule to the Council Tax Reduction Schemes (Default Scheme) (England) Regulations 2012(a) or contained in the authority’s scheme by virtue of paragraph 9(1) of Schedule 8 to the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012(b), as the case may be;
 - (ii) explaining the possible consequences (including prosecution) of failing to comply with that duty; and
 - (iii) setting out the circumstances a change in which might affect entitlement to the reduction or its amount.
 - (19B) Where paragraph 18(h) applies—
 - (a) the reasons for the premium and its amount;
 - (b) a statement that if at any time before the end of the following year the person to whom the notice is issued has reason to believe that the amount of council tax payable—
 - (i) is not subject to a premium, or
 - (ii) is subject to a premium of a smaller or larger amount,
 the person must notify the billing authority of this belief within a period of 21 days beginning on the day on which he first had that belief; and
 - (c) a statement that if the person fails without reasonable excuse to comply with sub-paragraph (b) the authority may impose on him the penalty which is specified in paragraph 1(2) of Schedule 3 to the Act.”
- (5) In paragraph 27 of Schedule 1 (explanatory notes)—
 - (a) In sub-paragraph (b)(iv) before “a person may be entitled to council tax benefit” insert “until 31 March 2013”;
 - (b) In sub-paragraph (b)(v) for “section 13A of the Act (billing authority’s power to reduce amount of tax payable)” substitute “section 13A(1)(a) or section 13A(1)(c) of the Act (reductions by billing authority)”;
 - (c) After sub-paragraph (c) insert—
 - “(d) a statement of the procedure by which a person may request to pay their council tax in 12 monthly instalments under regulation 21(1A) of the Administration Regulations(c) and the date by which the request must be received if 12 monthly instalments are to be paid in the relevant year;
 - (e) where a billing authority has published the information specified in Part 2 of Schedule 2 on a website—

(a) S.I. 2012/2886.

(b) S.I. 2012/2885.

(c) The Council Tax (Administration and Enforcement) Regulations 1992 (S.I. 1992/613).

- (i) a statement to that effect giving the address of that website and the place on the website where the information may be accessed, and
- (ii) a statement informing the person to whom the notice is issued of their right to request in writing a hard copy of that information to be sent to them free of charge.”

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

11th December 2012

Brandon Lewis
Parliamentary Under Secretary of State
Department for Communities and Local Government

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.

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STATUTORY INSTRUMENTS

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