
STATUTORY INSTRUMENTS

1993 No. 196

COUNCIL TAX, ENGLAND AND WALES

The Council Tax (Administration and Enforcement) (Amendment) Regulations 1993

Made - - - - *5th February 1993*
Laid before Parliament *5th February 1993*
Coming into force - - *15th February 1993*

The Secretary of State for the Environment, as respects England, and the Secretary of State for Wales, as respects Wales, in exercise of the powers conferred on them by section 113(1) and (2) of, and paragraphs 1 to 3 of Schedule 2 to, the Local Government Finance Act 1992⁽¹⁾, and of all other powers enabling them in that behalf, hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Council Tax (Administration and Enforcement) (Amendment) Regulations 1993 and shall come into force on 15th February 1993.

Amendment of Regulations

2. Regulation 17 of the Council Tax (Administration and Enforcement) Regulations 1992⁽²⁾ shall be amended—

- (a) by the deletion from paragraph (1) of the definition of “relevant valuation band” and the word “and” immediately following that definition; and
- (b) by the addition, after paragraph (1), of the following paragraphs—
 - “(1A) Any reference in this Part to the relevant valuation band in relation to a dwelling is a reference to the valuation band shown as applicable to the dwelling—
 - (a) in the billing authority’s valuation list; or
 - (b) if no such list is in force—
 - (i) except in a case to which paragraph (1B) applies, in the copy of the proposed list supplied to the authority under section 22(5)(b) of the Act;

(1) 1992 c. 14.

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

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(ii) in a case to which paragraph (1B) applies, in information which for the purposes of this paragraph is relevant information.

(1B) This paragraph applies where the listing officer supplies the authority with information relating to property shown in the proposed list (including information relating to the application to such property of article 3 or 4 of the Council Tax (Chargeable Dwellings) Order 1992); and such information is relevant information for the purposes of paragraph (1A)(b)(ii) to the extent that it differs from information contained in the proposed list.”(3).

4th February 1993

Michael Howard
Secretary of State for the Environment

5th February 1993

David Hunt
Secretary of State for Wales

(3) See the definition of “listing officer” in section 69(1) of the Local Government Finance Act 1992. S.I. [1992/549](#).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend regulation 17 of the Council Tax (Administration and Enforcement) Regulations 1992 (“the principal Regulations”).

The amendments relate to the term “relevant valuation band”, as it applies for the purposes of Part V (billing) of the principal Regulations. Where a billing authority issues a demand notice before 1st April 1993, and has received from the listing officer information relevant to the dwelling concerned which differs from that shown in the draft valuation list, it is required to use that later information in estimating the amount of council tax payable for the financial year 1993/94. Where a billing authority has not received such information, it is required to use the valuation band shown in the draft list. Where a demand notice is issued on or after 1st April 1993, the estimate is to be based on the valuation band shown in the valuation list which comes into force on that day.