
STATUTORY INSTRUMENTS

1992 No. 613

**The Council Tax (Administration
and Enforcement) Regulations 1992**

PART III

Exempt Dwellings, Etc

Correction of assumptions

11.—(1) Subject to paragraph (2), where a person—

- (a) has been informed in accordance with paragraph (1) of regulation 10 or as mentioned in paragraph (6) of that regulation of an assumption under regulation 9(2) made in his case; and
- (b) at any time before the end of the financial year following the financial year in respect of which the assumption is made, has reason to believe that the dwelling concerned will not be or was not an exempt dwelling for the period concerned, or will be or was an exempt dwelling for a shorter period,

he shall, within the period of 21 days beginning on the day on which he first has reason so to believe, notify the authority in writing of his belief.

(2) Where persons are jointly and severally liable to pay council tax in respect of the dwelling and period concerned, the duty under paragraph (1) to supply information is a duty of each of them, but is discharged if one of them supplies the information on behalf of both or all of them.

(3) References in paragraphs (1) and (2) to the dwelling and period concerned are to the dwelling and period to which the relevant assumption relates.