
STATUTORY INSTRUMENTS

1992 No. 613

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

PART IV

Discounts

Correction of discount assumptions

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

- (a) has been informed in accordance with any provision of demand notice regulations of an assumption as to discount 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 chargeable amount is not in fact subject to any discount, or is subject to a discount of a smaller amount,

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) For the purposes of paragraphs (1) and (2), the fact that any person concerned has wholly or partly discharged his liability to pay the amount shall be ignored.