
STATUTORY INSTRUMENTS

1992 No. 613

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

PART V

Billing

Service of demand notices

19.—(1) The demand notice is to be served—

- (a) on or as soon as practicable after the day the billing authority first sets an amount of council tax for the relevant year for the category of dwellings within which the chargeable dwelling to which the notice relates falls; and
- (b) where it requires the payment of instalments, at least 14 days before the day on which the first instalment is due under it.

(2) In this regulation, “category”, in relation to a dwelling, shall be construed in accordance with section 30(4) of the Act.