
STATUTORY INSTRUMENTS

1992 No. 613

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

PART I

General Citation, commencement and interpretation

Service of notices

2.—(1) Where any notice which is required or authorised by these Regulations to be given to or served on any person falls to be given or served by or on behalf of the Common Council it may be given or served in any manner in which it might be given or served under section 233 of the Local Government Act 1972⁽¹⁾ if the Common Council were a local authority within the meaning of that section.

(2) If the name of any person on whom a notice is to be served in accordance with regulation 3 (information from residents, etc.) or regulation 12 (information relating to exempt dwellings, etc.) cannot after reasonable inquiry be ascertained, the notice may be served by addressing it to “The Resident” or, as the case may be, “The Owner” or “The Managing Agent” of the dwelling concerned (naming the dwelling without further name) or description.

(3) If the name of any person to whom a notice is to be given or on whom a notice is to be served in accordance with any provision of Part V (billing) of these Regulations cannot after reasonable inquiry be ascertained, the notice may be given or served by addressing it to “The Council Tax Payer” of the dwelling concerned (naming the dwelling) without further name or description.