
STATUTORY INSTRUMENTS

1992 No. 613

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

PART V

Billing

Council tax: payments

21.—(1) Unless—

- (a) an agreement under paragraph (5) in relation to the relevant year has been reached between the billing authority and the liable person before the demand notice is issued, or
- (b) the authority has resolved that a Part II scheme shall have effect for the relevant year as regards dwellings of a class which includes the dwelling in respect of which the chargeable amount falls to be paid,

a notice to which paragraph (1) of regulation 20 applies shall require the amount mentioned in paragraph (2) of that regulation to be paid by instalments in accordance with Part I of Schedule 1 hereto.

(2) Where a billing authority has resolved as mentioned in paragraph (1)(b), a notice to which paragraph (1) of regulation 20 applies shall require the amount mentioned in paragraph (2) of that regulation to be paid by instalments in accordance with the provisions of the authority's Part II scheme.

(3) Where instalments are required to be paid in accordance with a Part II scheme or under Part I of Schedule 1, Part III of that Schedule applies for their cessation or adjustment in the circumstances described in that Part (subject, in the case of payments in accordance with a Part II scheme, to provision included in the scheme pursuant to paragraph 8(6) of Part II of that Schedule).

(4) If an agreement under paragraph (5) in relation to the relevant year has been reached between the billing authority and the liable person before the demand notice is issued, a notice to which paragraph (1) of regulation 20 applies shall require the amount mentioned in paragraph (2) of that regulation to be paid in accordance with that agreement.

(5) A billing authority and a liable person may agree that the amount mentioned in regulation 20(2) which is required to be paid under a notice to which regulation 20(1) applies shall be paid in such manner as is provided by the agreement.

(6) Notwithstanding the foregoing provisions of this regulation, such an agreement may be entered into either before or after the demand notice concerned is issued, and may make provision for the cessation or adjustment of payments, and for the making of fresh estimates, in the event of the estimate mentioned in regulation 20(2) turning out to be wrong; and if it is entered into after the demand notice has been issued, it may make provision dealing with the treatment for the purposes of the agreement of any sums paid in accordance with Part I of Schedule 1 or a Part II scheme before it was entered into.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax (Administration and Enforcement) Regulations 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

(7) A notice to which regulation 20(4) or (5) applies shall (as the billing authority determines) require payment of the amount concerned—

- (a) on the expiry of such period (being not less than 14 days) after the day of issue of the notice as is specified in it; or
- (b) by instalments of such amounts as are specified in the notice, payable at such intervals and on such day in each interval as is so specified.

Commencement Information

II Reg. 21 in force at 1.4.1992, see [reg. 1\(1\)](#)

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Changes and effects yet to be applied to :

- Instrument amended by [S.I. 1995/247 reg.17\(1\)\(3\)](#)
- Instrument extended by [S.I. 1995/247 reg.16](#)
- re 1(2) (defns of Exempt Dwellings Order and managing agent) added by [S.I. 1992/3008 reg.3](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch.1 para 4A added by [S.I. 1992/3008 reg.20\(b\)](#)
- Sch.1 para 10(1)(h) added by [S.I. 1992/3008 reg.20\(d\)\(iii\)](#)
- Sch.1 para.2(7) added by [S.I. 1995/22 reg.5\(b\)](#)
- Sch.1 para.10(6)(aa) added by [S.I. 1995/22 reg.6\(b\)](#)
- Sch.1 para.10(6A) added by [S.I. 1995/22 reg.6\(c\)](#)
- Sch. 1 para. 2(3A)(3B) inserted by [S.I. 2012/3086 reg. 2\(14\)\(b\)](#)
- Sch. 1 para. 10(1)(ea)(eb) inserted by [S.I. 2012/3086 reg. 2\(15\)\(b\)](#)
- Sch. 1 para. 2(3A)(3B) inserted by [S.I. 2013/62 reg. 2\(12\)\(b\)](#)
- Sch. 1 para. 10(1)(ea)(eb) inserted by [S.I. 2017/41 reg. 2\(7\)](#)
- Sch. 1 para. 2(3A) word inserted by [S.I. 2013/590 reg. 2\(7\)](#)
- Sch. 3 para. 1 sums substituted by [S.I. 2004/1013 reg. 3\(a\)\(i\)](#)
- Sch. 3 Form words inserted by [S.I. 2013/630 reg. 56\(6\)](#)
- Sch. 3 form words inserted by [S.I. 2013/570 reg. 11](#)
- Sch.5 para.2A added by [S.I. 1998/295 reg.8\(4\)](#)
- Sch.6 added by [S.I. 1994/505 reg.9](#)
- sch 6 subst by [S.I. 2010/752 reg 3 schedule](#)
- Sch. 6 substituted by [S.I. 2011/528 reg. 3\(3\)](#)
- reg. 2(4) words omitted by [S.I. 2012/3086 reg. 2\(3\)\(a\)](#)
- reg. 2(4) words omitted by [S.I. 2013/62 reg. 2\(3\)\(a\)](#)
- reg. 2(4A)-(4C) inserted by [S.I. 2012/3086 reg. 2\(3\)\(b\)](#)
- reg. 2(4A)-(4C) inserted by [S.I. 2013/62 reg. 2\(3\)\(b\)](#)
- reg. 2(6) words substituted by [S.I. 2012/3086 reg. 2\(3\)\(c\)](#)
- reg. 2(6) words substituted by [S.I. 2013/62 reg. 2\(3\)\(c\)](#)
- reg. 2(7) words substituted by [S.I. 2012/3086 reg. 2\(3\)\(d\)](#)
- reg. 2(7) words substituted by [S.I. 2013/62 reg. 2\(3\)\(d\)](#)
- reg. 4(8)(a) word omitted by [S.I. 2012/3086 reg. 2\(4\)\(a\)](#)
- reg. 4(8)(a) word omitted by [S.I. 2013/62 reg. 2\(4\)\(a\)](#)
- reg. 4(8)(b) word substituted by [S.I. 2012/3086 reg. 2\(4\)\(b\)](#)
- reg. 4(8)(b) word substituted by [S.I. 2013/62 reg. 2\(4\)\(b\)](#)
- reg. 4(8)(c) inserted by [S.I. 2012/3086 reg. 2\(4\)\(c\)](#)
- reg. 4(8)(c) inserted by [S.I. 2013/62 reg. 2\(4\)\(c\)](#)
- reg. 5A-5C inserted by [S.I. 2013/590 reg. 2\(3\)](#)
- reg. 5A-5C inserted by [S.I. 2013/570 reg. 4](#)
- reg.7(3A) added by [S.I. 1992/3008 reg.7\(c\)](#)
- reg. 9(3) inserted by [S.I. 2012/3086 reg. 2\(5\)\(b\)](#)
- reg. 9(3) inserted by [S.I. 2013/62 reg. 2\(5\)\(b\)](#)
- reg. 9(3)(a) substituted by [S.I. 2014/129 reg. 4\(a\)](#)
- reg. 9(3)(b) substituted by [S.I. 2014/129 reg. 4\(b\)](#)
- reg. 10(6A) inserted by [S.I. 2012/3086 reg. 2\(6\)\(b\)](#)

- reg. 10(6A) inserted by S.I. 2013/62 reg. 2(6)(b)
- reg. 10(6A) words substituted by S.I. 2014/129 reg. 5(a)
- reg. 10(6A)(b)(i) substituted by S.I. 2014/129 reg. 5(b)
- reg. 11(1A) inserted by S.I. 2012/3086 reg. 2(7)(b)
- reg. 11(1A) inserted by S.I. 2013/62 reg. 2(7)(b)
- reg. 11(1A) words substituted by S.I. 2014/129 reg. 6
- reg. 15(3) inserted by S.I. 2012/3086 reg. 2(10)(d)
- reg. 15(3) inserted by S.I. 2013/62 reg. 2(8)(b)
- reg. 15(3)(a) substituted by S.I. 2014/129 reg. 7(a)
- reg. 15(3)(b) substituted by S.I. 2014/129 reg. 7(b)
- reg. 16(1A) inserted by S.I. 2012/3086 reg. 2(11)(c)
- reg. 16(1A) inserted by S.I. 2013/62 reg. 2(9)(b)
- reg. 16(1A) words substituted by S.I. 2014/129 reg. 8
- reg.17(1A)(1B) added by S.I. 1993/196 reg.2(b)
- reg. 17(1A) modified by S.I. 1995/3150 art. 5
- reg.17(1A)(a) amended by S.I. 1995/247 reg.19
- reg. 20(2A) inserted by S.I. 2012/3086 reg. 2(12)(b)
- reg. 20(2A) inserted by S.I. 2013/62 reg. 2(10)(b)
- reg. 20(2A)(a) substituted by S.I. 2014/129 reg. 9(a)
- reg. 20(2A)(b) substituted by S.I. 2014/129 reg. 9(b)
- reg. 20(3)(fa) inserted by S.I. 2012/3086 reg. 2(12)(d)
- reg. 20(3)(fa) inserted by S.I. 2013/62 reg. 2(10)(d)
- reg. 21(1A)-(1D) inserted by S.I. 2012/3086 reg. 2(13)
- reg. 21(1A)-(1D) inserted by S.I. 2013/62 reg. 2(11)
- reg. 21A21B inserted by S.I. 2012/672 reg. 2(2)
- reg. 27(2)(e)(i) words inserted by S.I. 2013/590 reg. 2(4)
- reg. 27(2)(e)(i) words inserted by S.I. 2013/570 reg. 5
- reg.32(5) added by S.I. 1992/3008 reg.13
- reg.35(2A) added by S.I. 1998/295 reg.3
- reg. 36A inserted by S.I. 2004/927 reg. 5(2)
- reg. 36A inserted by S.I. 2004/785 reg. 5(2)
- reg. 37(1A) inserted by S.I. 2004/927 reg. 6(b)
- reg. 37(1A) inserted by S.I. 2004/785 reg. 6(b)
- reg. 37(1A)(a) full stop substituted by S.I. 2014/600 Sch. para. 3(b)(i)
- reg. 37(1A)(b) omitted by S.I. 2014/600 Sch. para. 3(b)(ii)
- reg.37(4) added by S.I. 1998/295 reg.4(2)
- reg.38Sch.3 para 4(b) amended by S.I. 1992/3008 reg.16(2)
- reg.45(1A) added by S.I. 1993/773 reg.5
- reg.45(6A) added by S.I. 1998/295 reg.6
- reg.45A added by S.I. 1998/295 reg.7(2)
- reg. 45A omitted by S.I. 2014/600 Sch. para. 3(d)
- reg. 45A revoked by S.I. 2014/600 Sch. Pt. 2
- regs.46(2)(b)52(2)(b) amended by S.I. 1996/2405 reg.2
- regs.46(2)(b)52(2)(b) amended by S.I. 1996/2405 reg.2
- reg. 47(6A)(a) words substituted by S.I. 2014/600 Sch. para. 3(e)(iii)
- reg. 52(2)(b) words inserted by S.I. 2013/630 reg. 56(4)
- reg. 52(2)(b) words inserted by S.I. 2013/570 reg. 8
- reg.52(2A) added by S.I. 1993/773 reg.6(c)
- reg. 53(1)(1A) omitted by S.I. 2005/617 Sch. para. 151
- reg. 53(1A) inserted by S.I. 1996/675 Sch. para. 10
- reg.54(3A) added by S.I. 1992/3008 reg.18
- reg.54(5)(d) added by S.I. 1994/505 reg.8(a)(iii)
- reg. 54(5)(d) words inserted by S.I. 2013/630 reg. 56(5)
- reg. 54(5)(d) words inserted by S.I. 2013/570 reg. 9(a)
- reg.54(6A)(6B) added by S.I. 1994/505 reg.8(c)
- reg. 54(6A) words inserted by S.I. 2013/630 reg. 56(5)
- reg. 54(6A) words inserted by S.I. 2013/570 reg. 9(b)

– [reg.54\(9A\) added by S.I. 1993/773 reg.7\(a\)](#)