

---

STATUTORY INSTRUMENTS

---

**1992 No. 613**

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

**PART V**

**Billing**

**Joint and several liability**

**27.**—(1) This regulation applies in a case where, in relation to any chargeable dwelling and any day—

- (a) by virtue of section 6(3) or (4)(b), 7(4) or (5), or 8(4) or (5) of the Act, two or more persons; or
- (b) by virtue of section 9(1) of the Act, both the liable person and any other resident of the dwelling to whom he is married (“the spouse”),

are jointly and severally liable to pay council tax in respect of the dwelling and that day.

(2) In a case to which this regulation applies and subject to regulation 28(1), in relation to each day in the chargeable period concerned on which an amount payable in respect of council tax is unpaid, the persons referred to in paragraph (1)(a) or, as the case may be, paragraph (1)(b) shall be jointly and severally liable to pay such fraction of—

- (a) where the day by which all instalments payable under a demand notice in accordance with Part I of Schedule 1 or a Part II scheme are payable has passed, the aggregate amount of those instalments (together with the amount of any excess payable in accordance with paragraph 10(5) of that Schedule),
- (b) where paragraph (3) of regulation 23 applies, the estimated amount mentioned in that paragraph,
- (c) the chargeable amount or appropriate amount stated in a notice given under regulation 24(1) or (5) or 25(4) or (8),
- (d) the amount stated in a notice given under paragraph 9(3) of Schedule 1,
- (e) the amount required to be paid by a demand notice to which regulation 20(4) or (5) applies, or
- (f) the amount stated in a notice given under regulation 31(2),
- (g) any amount payable under an agreement under regulation 21(5),

as is represented by

$$\frac{A}{B}$$

where—

A is the number of days in the chargeable period on which persons are jointly and severally liable, and

B is the number of days in the chargeable period.

(3) Where the fraction

$$\frac{A}{B}$$

mentioned in paragraph (2) gives a result of less than 1 and

a person is accordingly solely liable with respect to a part of such an amount as is mentioned in that paragraph and jointly and severally liable in respect of another part, any payment made by the person in respect of it (whether before or after the giving of a notice under regulation 28(1)) shall be treated as being made towards satisfaction of the part for which he is solely liable unless and until his liability in respect of that part is discharged.

(4) References in paragraph (2) to provisions of this Part, and to notices given under such provisions, include references to those provisions (and notices given under those provisions) as applied by paragraph 9(6) of Schedule 1.

(5) For the purposes of this regulation and regulation 28—

“the chargeable period” means the period consisting of the days which fall within the financial year concerned and on which a person is liable to pay council tax; and two persons are married to each other if they are a man and a woman—

(a) who are married to each other; or

(b) who are not married to each other but are living together as husband and wife.

(6) Where a billing authority collects a penalty from the liable person in accordance with regulation 29(1)(a), references in paragraph (2) above to an amount do not include references to such part of the amount as is attributable to the penalty; but any payment made by the liable person in respect of the amount shall (unless it is made while the penalty is subject to appeal or arbitration) be treated as being made towards satisfaction of the penalty unless and until his liability in respect of the penalty is discharged.