
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide for the content of council tax demand notices and rate demand notices for financial years commencing with the financial year beginning on 1st April 1993 issued by billing authorities in England and for the information to be supplied with such notices.

A council tax demand notice must, amongst other matters, identify the dwelling to which it relates, specify the valuation band applicable to the dwelling and explain, by reference to any discounts, reductions and benefit assumed to be applicable, how the amount required to be paid has been calculated (regulation 3(1) and Schedule 1). Unless the notice relates to a financial year which has ended and is served at the same time as a council tax demand notice relating to the current financial year, it must also contain explanatory notes.

A rate demand notice must identify the hereditament to which it relates (including its rateable value), explain how the amount required to be paid has been calculated and contain explanatory notes (regulation 3(3) and Schedule 2).

Further information must accompany council tax demand notices and rate demand notices (regulation 3(4) and Schedule 3). This will, amongst other matters, give a more detailed breakdown of the planned expenditure of the billing authority and of relevant precepting authorities and levying bodies for the year to which the notice relates.

Where a council tax demand notice or rate demand notice is invalid because it fails to contain the requisite matters, the demand for payments under it will remain effective provided that the payments were properly calculated (regulation 4). In such cases, the billing authority must give the council tax payer or ratepayer (as the case may be) a correct statement of the relevant matters.

In order to enable a billing authority to include the prescribed matters in its demand notices, or to supply the further information mentioned above when it serves the notices, the Regulations require the Secretary of State and the precepting authorities and levying bodies concerned to supply the billing authority with appropriate information (regulations 5 to 7).