

SCHEDULE 1

Regulation 3(1)

MATTERS TO BE CONTAINED IN COUNCIL TAX DEMAND NOTICES

1. A statement of the name (if any) of the person to whom the notice is given **(1)**.
2. A statement of the day of issue of the notice.
3. A statement of the period to which the notice relates.
4. A statement of the address of the dwelling to which the notice relates (“the relevant dwelling”).
5. A statement of the relevant valuation band as regards the relevant dwelling.
- 6.—(1) A statement as regards—
 - (a) the relevant year,
 - (b) the category of dwellings which includes the relevant dwelling, and
 - (c) the relevant valuation band,of the amount—
 - (i) set by the billing authority in accordance with section 30 of the Act,
 - (ii) calculated by the billing authority in accordance with section 36 of the Act, and
 - (iii) stated by each major precepting authority which has issued a precept to the billing authority in accordance with section 40 of the Act as the amount calculated in accordance with section 47 of the Act.
- (2) Where the notice is served before 1st April 1993, a dwelling shall be treated as included in the category in which, in the opinion of the billing authority, it will be included on 1st April 1993.
7. Where an amount calculated as mentioned in paragraph 6(1)(ii) takes account of—
 - (a) the amount of any precept issued to the billing authority by a local precepting authority; or
 - (b) an amount anticipated by the billing authority, as regards any local precepting authority, in accordance with regulations under section 41 of the Act; or
 - (c) an amount—
 - (i) specified in an order under Part IV (changes in local government areas) of the Local Government Act 1972**(2)**, and
 - (ii) by virtue of article 3(2) of the Local Government Finance (Miscellaneous Provisions) (England) Order 1993**(3)**, taken into account by the billing authority in making calculations under section 32 of the Act,a statement specifying the name of the local precepting authority concerned and the amount of its precept or (as the case may be) the amount anticipated or otherwise taken into account.
8. A statement of the days (if any) as regards which it was assumed that the amount required to be paid under the notice would fall to be calculated by reference to—
 - (a) section 11 of the Act;
 - (b) the Council Tax (Reductions for Disabilities) Regulations 1992**(4)**;
 - (c) the Council Tax (Transitional Reduction Scheme) (England) Regulations 1993**(5)**; or

(1) See regulation 2(3) of the Council Tax (Administration and Enforcement) Regulations 1992 (S.I. [1992/613](#)).

(2) [1972 c. 70](#).

(3) S.I. [1993/22](#).

(4) S.I. [1992/554](#).

(5) S.I. [1993/175](#).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(d) the Council Tax Benefit (General) Regulations 1992⁽⁶⁾.

9. Where a statement falls to be given as mentioned in paragraph 8 by reason of the matter referred to in sub-paragraph (a) of that paragraph—

- (a) a statement of the basis on which the authority assumed that the chargeable amount for the relevant year was or should be subject to a discount of an amount equal to the appropriate percentage or twice the appropriate percentage (as the case may be); and
- (b) a statement that if at any time before the end of the financial year following the relevant year the person to whom the notice is issued has reason to believe that the chargeable amount for the relevant year is not in fact subject to any discount or is subject to a discount of a smaller amount, he is required, within the period of 21 days beginning on the day on which he first had that belief, to notify the authority of it; and
- (c) a statement that if the person fails without reasonable excuse to comply with a requirement contained in a statement pursuant to sub-paragraph (b), the authority may impose on him a penalty of £50.

10. Where a statement falls to be given as mentioned in paragraph 8 as regards a matter referred to in any of sub-paragraphs (b) to (d) of that paragraph, a statement of the amount of the reduction applicable to that matter.

11. A statement of the amount (if any) falling to be credited against the amount of council tax which would otherwise be payable for the relevant year.

12. A statement of the amount of—

- (a) any penalty or penalties; or
- (b) any overpayment of council tax benefit,

being recovered under the notice.

13. Where—

- (a) the notice requires the payment of an amount of council tax in respect of the relevant dwelling and a financial year preceding the relevant year; and
- (b) there has not previously been served on the person to whom the notice is issued a council tax demand notice requiring the payment of that amount,

a statement of that amount.

14. A statement of the amount required to be paid under the notice, together with a statement of the instalments or other payments required to be paid and the manner in which those payments may be made.

15. A statement of the address and telephone number to which enquiries may be directed as to any matter of which a statement is required to be given by any of the foregoing paragraphs.

16. Explanatory notes, which shall include—

- (a) a general indication of the principles relevant to the compilation of the authority's valuation list;
- (b) a general indication as to the circumstances in which—
 - (i) a dwelling may be an exempt dwelling for the purposes of Part I of the Act;
 - (ii) an amount may be subject to a discount under section 11 of the Act;

(6) S.I. 1992/1814.

- (iii) a person may be an eligible person for the purposes of the Council Tax (Reductions for Disabilities) Regulations 1992 or the Council Tax (Transitional Reduction Scheme) (England) Regulations 1993;
 - (iv) a person may be entitled to council tax benefit;
- (c) a statement as to the procedures to be followed—
 - (i) by a person who wishes to dispute any matter shown in the authority's valuation list in relation to the dwelling to which the notice relates;
 - (ii) by a person aggrieved as mentioned in section 16(1) of the Act.