
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend regulation 17 of the Council Tax (Administration and Enforcement) Regulations 1992 (“the principal Regulations”).

The amendments relate to the term “relevant valuation band”, as it applies for the purposes of Part V (billing) of the principal Regulations. Where a billing authority issues a demand notice before 1st April 1993, and has received from the listing officer information relevant to the dwelling concerned which differs from that shown in the draft valuation list, it is required to use that later information in estimating the amount of council tax payable for the financial year 1993/94. Where a billing authority has not received such information, it is required to use the valuation band shown in the draft list. Where a demand notice is issued on or after 1st April 1993, the estimate is to be based on the valuation band shown in the valuation list which comes into force on that day.