
STATUTORY INSTRUMENTS

1993 No. 255

The Council Tax (Demand Notices) (Wales) Regulations 1993

Citation, commencement and application

1. These Regulations may be cited as the Council Tax (Demand Notices) (Wales) Regulations 1993 and shall come into force on 19th February 1993. They apply in relation to demand notices issued by Welsh billing authorities only.

Interpretation

2. In these Regulations—

“the 1992 Act” means the Local Government Finance Act 1992;

“the 1988 Act” means the Local Government Finance Act 1988(1);

“the Administration Regulations” means the Council Tax (Administration and Enforcement) Regulations 1992(2);

“billing authority” means a Welsh billing authority;

“demand notice” means a council tax demand notice within the meaning of Part V of the Administration Regulations which is served by a billing authority;

“local precepting authority”, in relation to a billing authority, means a community council which has power to issue a precept to the billing authority;

“the major precepting authority”, in relation to a billing authority, means the county council which has power to issue a precept to the billing authority;

“relevant local precepting authority”, in relation to a demand notice and a dwelling, means the community council which has power to issue to the billing authority a precept which is applicable to the part of its area in which the dwelling is situated;

“relevant valuation band”, in relation to a dwelling, means

(a) the valuation band shown as applicable to the dwelling in the billing authority’s valuation list; or

(b) if no such list is in force—

(i) where the listing officer has supplied the authority with information relevant to the valuation band shown as applicable to the dwelling in the copy of the proposed list supplied to the authority under section 22(5)(b) of the 1992 Act, the valuation band indicated in that information as applicable to the dwelling; and

(ii) in any other case, the valuation band shown as applicable to the dwelling in the copy of the proposed list; and

“the relevant year”, in relation to a demand notice, means the financial year to which the demand for payment made by the notice relates.

(1) 1988 c. 41.

(2) S.I.1992/613, amended by S.I. 1992/3008 and 1993/196.

Content of demand notices, etc.

3.—(1) A demand notice shall contain the matters specified in Schedule 1.

(2) Nothing in this regulation requires a notice to be given on a single sheet of paper, but if more than one sheet is used, the sheets shall be issued together, whether or not attached, so as to comprise one notice.

Provision of information with demand notices

4.—(1) Subject to paragraph (2), a billing authority must when it serves a demand notice supply to the person on whom the notice is served the information mentioned in Part I of Schedule 2, and Part II of that Schedule (interpretation, etc.) shall have effect for the purposes of that Part I.

(2) Paragraph (1) does not apply when a demand notice is served after the end of the relevant year.

(3) If it appears requisite to a billing authority when it serves a demand notice that the information mentioned in Part I of Schedule 2 should be supplied in English and Welsh, instead of in English or in Welsh, it shall be so supplied.

Invalid notices

5.—(1) Where—

- (a) a demand notice is invalid because it does not comply with regulation 3(1),
- (b) the failure so to comply was due to a mistake, and
- (c) the amounts required to be paid under the notice were demanded in accordance with Part V of the Administration Regulations,

the requirement to pay those amounts shall apply as if the notice were valid.

(2) Where a requirement to pay an amount under an invalid notice subsists by virtue of paragraph (1), the billing authority shall as soon as practicable after the mistake is discovered issue to the liable person concerned a statement of the matters which were not contained in the notice and which should have been so contained.

Supply of information by major precepting authorities

6.—(1) In order that a billing authority may fulfil its obligations under regulation 4, the major precepting authority shall, subject to paragraphs (3) to (5), when it issues a precept to a billing authority for a financial year, supply the billing authority with the information specified in paragraph (2).

(2) The information is information, as regards the major precepting authority and the precept concerned, as to—

- (a) the estimates mentioned in paragraphs 1, 2, 4, 5, 6, 11 and 12 of Part I of Schedule 2; and
- (b) the matters mentioned in paragraphs 3, 7, 8, 10 and 13 of Part I of Schedule 2.

(3) Information need not be supplied when a precept is issued for a financial year beginning on or after 1st April 1994, insofar as that information would be repetitive of information given when a precept was issued for the preceding financial year.

(4) Information need not be supplied when a substitute precept is issued to a billing authority if it is not one which would require the billing authority to set a substitute amount or amounts under section 31 of the 1992 Act; but if in such a case the billing authority subsequently notifies the major precepting authority that it has set or proposes to set an amount or amounts for its council tax by reference to the substitute precept, the major precepting authority shall (subject to paragraphs (3)

and (5)) supply that information as regards the substitute precept as soon as practicable after that notification is given.

(5) Information need not be supplied when a substitute precept is issued for a financial year insofar as it would be repetitive of information given in respect of the preceding financial year when a precept was originally issued for the first-mentioned financial year.

Supply of information by major precepting authorities: transitional provision

7.—(1) Subject to paragraph (2), where a precept has been issued before the day on which these Regulations come into force (“the relevant day”), the information which would have been supplied to a billing authority under regulation 6 if these Regulations were then in force shall be supplied within 7 days of the relevant day.

(2) Information need not be supplied under paragraph (1) on or after the relevant day if it was supplied voluntarily before that day.