

SCHEDULE 1

Regulation 3

MATTERS TO BE CONTAINED IN DEMAND NOTICES

1. A statement of the name (if known) of the person on whom the notice is served.
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 1992 Act,
 - (ii) calculated by the major precepting authority in accordance with section 47 of the 1992 Act,
 - (ii) referred to in item (i) above less the sum of the amounts referred to in items (ii) above and (iv) below, and
 - (iv) calculated (if any) in accordance with section 34(3) of the 1992 Act in relation to the special item mentioned in sub-paragraph (2).(2) The special item mentioned in this sub-paragraph is the precept (whether issued or anticipated) of the relevant local precepting authority.
(3) For the purposes of sub-paragraph (1), “category” shall be construed in accordance with section 30(4) of the Act; and where the demand 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. A statement of the days (if any) as regards which it was assumed that the amount required to be paid under the notice falls to be calculated by reference to—
 - (a) section 11 of the 1992 Act;
 - (b) section 12 of the 1992 Act⁽¹⁾;
 - (c) the Council Tax (Reductions for Disabilities) Regulations 1992⁽²⁾;
 - (d) the Council Tax Benefit (General) Regulations 1992⁽³⁾.
8. Where a statement falls to be given as mentioned in paragraph 7 by reason of the matter referred to in sub-paragraph (a) or (b) 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 (in relation to paragraph 7(a)) twice the appropriate percentage (as the case may be);
 - (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

⁽¹⁾ See the [Council Tax \(Prescribed Class of Dwellings\) \(Wales\) Regulations 1992 No. 3023](#).

⁽²⁾ S.I.1992/554, as amended by S.I. 1993/195.

⁽³⁾ S.I. 1992/1814.

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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.

9. Where a statement falls to be given as regards a matter mentioned in paragraph 7, a statement of the amount of the discount or reduction applicable to that matter.

10. 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.

11. A statement of the amount of—

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

being recovered under the demand notice.

12. Where—

- (a) the demand 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 demand notice requiring the payment of that amount,

a statement of that amount.

13. 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.

14. 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.