
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision about matters to be contained in, and information to be supplied with, council tax demand notices (“notices”). They apply in relation to a notice which relates to a financial year beginning on or after 1st April 2012 and which is served by an English billing authority. Regulations 2 to 4 define certain terms which are used in the Regulations.

Regulation 5 and Schedule 1 specify the matters which must be contained in a notice. These include the dwelling to which the notice relates, the valuation band applicable to the dwelling, the amount of council tax payable in respect of the dwelling, comparisons with the preceding year and whether an authority’s relevant basic amount of council tax for a year is excessive.

Regulation 6 and Schedule 2 specify information which must be supplied with a notice when it is served. This information includes the gross expenditure and council tax requirements of the billing authority and certain precepting authorities for the relevant year and the preceding year.

Regulation 7 applies if as a consequence of a mistake a notice does not contain a matter specified in Schedule 1, but the amount required to be paid under the notice has been appropriately demanded. In these circumstances the requirement to pay the amount is valid, but the billing authority must rectify the mistake as soon as practicable by serving a statement on the person on whom the notice was served.

Regulations 8 and 9 require precepting authorities and levying bodies to supply information to billing authorities when issuing a precept or a levy. The information is necessary in order that billing authorities are able to meet their obligations under the Regulations.

A full impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.