
STATUTORY INSTRUMENTS

2011 No. 3038

The Council Tax (Demand Notices) (England) Regulations 2011

PART 2

Content of demand notices and the supply of information

Content of demand notices

- 5.—(1) A notice must contain the matters specified in Part 2 of Schedule 1.
- (2) But a notice which is served on a person—
- (a) after the end of the relevant year, and
 - (b) at the same time as a notice relating to another year not then ended,
- is not required to contain the matters specified in paragraph 27 of Schedule 1.

Information supplied with demand notices

- 6.—(1) When a billing authority serves a notice on a person it must supply that person with the information specified in Part 2 of Schedule 2.
- (2) Paragraph (1) does not apply when a notice is served after the end of the relevant year.

Invalid notices

- 7.—(1) If—
- (a) as a consequence of a mistake a notice does not contain a matter specified in Schedule 1 (“the relevant matter”), but
 - (b) the amount required to be paid under the notice is demanded in accordance with Part 5 of the Administration Regulations (billing),
- the requirement to pay that amount is valid.
- (2) Where paragraph (1)(a) applies, as soon as practicable after the mistake is discovered the billing authority must serve a statement of the relevant matter on the person on whom the notice was served.

Supply of information by precepting authorities

- 8.—(1) When a relevant precepting authority issues a precept to a billing authority for a year—
- (a) it must supply the information in paragraph (2) to the billing authority; and
 - (b) if it is a major precepting authority, it must also supply the information in paragraph (3).
- (2) The information mentioned in paragraph (1)(a) is—
- (a) the authority’s gross expenditure for—
 - (i) the year, and

- (ii) the year before that year;
- (b) the authority's council tax requirement for—
 - (i) the year, and
 - (ii) the year before that year;
- (c) the authority's reasons for any difference between—
 - (i) the amounts mentioned in sub-paragraphs (a)(i) and (b)(i), and
 - (ii) the amounts mentioned in sub-paragraphs (a)(ii) and (b)(ii); and
- (d) the authority's opinion as mentioned in paragraph 6 of Schedule 2.
- (3) The information mentioned in paragraph (1)(b) is—
 - (a) the amount (if any) taken into account under section 42A(6)(b) (calculation of council tax requirement by authorities in England) of the Act for any levy, and
 - (b) the name of each levying body which has issued a levy to the authority for the year.
- (4) Paragraph (5) applies if a relevant local precepting authority issues a substitute precept to a billing authority.
- (5) Paragraph (1) does not apply to the precepting authority, but if the billing authority makes substitute calculations under section 36A of the Act (substitute calculations:England)(1) the billing authority may notify the precepting authority that it must supply the information mentioned in paragraph (2) to the billing authority.
- (6) Where a relevant precepting authority—
 - (a) issues a substitute precept to a billing authority, or
 - (b) is notified by a billing authority under paragraph (5),

the authority is not required to supply to the billing authority any information which it has already supplied to that authority.

Supply of information by levying bodies

- 9.—(1) When a levying body issues a levy for a year it must supply the information in paragraph (2) to each relevant billing authority.
- (2) The information is—
 - (a) the body's gross expenditure for—
 - (i) the year, and
 - (ii) the year before that year;
 - (b) the amount of its levy—
 - (i) for the year, and
 - (ii) for the year before that year if a levy was issued; and
 - (c) the body's reasons for any difference between—
 - (i) the amounts mentioned in sub-paragraphs (a)(i) and (b)(i), and
 - (ii) the amounts mentioned in sub-paragraph (a)(ii) and (b)(ii).
 - (3) Where a levying body issues a substitute levy, the body is not required to supply to a billing authority any information which it has already supplied to that authority.

(1) Section 36A was inserted into the Act by paragraph 15 of Schedule 7 to the Localism Act 2011.

(4) In this regulation, “relevant billing authority”, in relation to a levying body and a year, means—

- (a) if the body issues a levy to a billing authority for the year, that authority; and
- (b) if the body issues a levy to a major precepting authority for the year, any billing authority to which the precepting authority has power to issue a precept for that year.