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STATUTORY INSTRUMENTS

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**1992 No.3008**

**COUNCIL TAX, ENGLAND AND WALES**

**The Council Tax (Administration and Enforcement) (Amendment) Regulations 1992**

<i>Made</i>	- - - -	<i>1st December 1992</i>
<i>Laid before Parliament</i>		<i>3rd December 1992</i>
<i>Coming into force</i>	- -	<i>24th December 1992</i>

The Secretary of State for the Environment, as respects England, and the Secretary of State for Wales, as respects Wales, in exercise of the powers conferred on them by section 113(1) and (2) of, paragraphs 1 to 3, 8 and 11 of Schedule 2, paragraph 6 of Schedule 3 and paragraphs 1 to 3, 5 and 15 of Schedule 4 to, the Local Government Finance Act 1992(1), and of all other powers enabling them in that behalf, hereby make the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Council Tax (Administration and Enforcement) (Amendment) Regulations 1992 and shall come into force on 24th December 1992.

**Amendment of Regulations**

2. The Council Tax (Administration and Enforcement) Regulations 1992(2) are amended in accordance with the following provisions of these Regulations.

**Definitions**

3. In regulation 1(2) for the words after “Act 1992;” there are substituted the following—  
““Exempt Dwellings Order” means the Council Tax (Exempt Dwellings) Order 1992;  
“demand notice regulations” means regulations under paragraph 1(1) of Schedule 2 to the Act making such provision as is mentioned in paragraph 2(4)(e) of that Schedule; and  
“managing agent”, in relation to a dwelling, means any person authorised to arrange lettings of the dwelling.”(3).

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(1) 1992 c. 14.  
(2) S.I. 1992/613.  
(3) S.I. 1992/558; amended by S.I. 1992/2941.

### **Service of notices**

4. In paragraph (2) of regulation 2, for the words “(naming the dwelling without further name)” there are substituted the words “(naming the dwelling) without further name”.

### **Information from residents, etc.**

5. For paragraph (3) of regulation 3 there is substituted the following—

“(3) The reference in paragraph (1) to the liable person is a reference to a person who is liable (whether solely or jointly and severally) to pay to a billing authority, in respect of a particular dwelling, an amount in respect of council tax; and includes a reference to a person who in the opinion of the authority will be so liable.”.

### **Information from public bodies**

6. For regulation 4 there is substituted the following—

#### **“Information from public bodies**

4.—(1) A billing authority may, for the purpose of carrying out its functions under Part I of the Act, request (by notice given in writing)—

- (a) a person mentioned in paragraph (2) to supply to it such information as is specified in the notice and does not fall within paragraph (3);
- (b) a person mentioned in paragraph (4) to supply to it such information as is specified in the notice and does not fall within paragraph (5).

(2) The persons referred to in paragraph (1)(a) are—

- (a) any other billing authority,
- (b) any precepting authority,
- (c) any levying authority; and
- (d) the electoral registration officer for any area in Great Britain.

(3) Information falls within this paragraph if—

- (a) the information was obtained by the person concerned, or by a committee of such a person—
  - (i) in its capacity as police authority, or
  - (ii) in its capacity as a constituent council of such an authority,
- (b) the information was obtained by the person concerned in its capacity as an employer, or
- (c) the information consists of anything other than the name, address and any past or present place of residence of any person and the dates during which he is known or thought to have resided at that place.

(4) The persons referred to in paragraph (1)(b) are community charges registration officers.

(5) Information falls within this paragraph if it consists of anything other than—

- (a) the name, address and any past or present place of residence of any person and the dates during which he is known or thought to have resided at that place;
- (b) information relevant to the status of any person as an exempt individual; and
- (c) the days on which any person was an exempt individual.

(6) Information requested under paragraph (1) shall be supplied by the person requested to supply it if it is in his possession or control, and it shall be so supplied within 21 days of the day on which the request is made.

(7) A billing authority may (so far as it does not have the power to do so apart from under this Part) supply relevant information to another billing authority or to a levying authority even if it is not requested to supply the information.

(8) Information is relevant information for the purposes of paragraph (7) if—

- (a) it was obtained by the first-mentioned authority in exercising its functions under Part I of the Act, and
- (b) it believes it would be useful to the other authority in exercising its functions under that Part or, in the case of a levying authority, Part II of the Act.

(9) In this regulation—

- (a) references to community charges registration officers shall be construed—
  - (i) in relation to such officers in England or Wales, in accordance with section 26 of the Local Government Finance Act 1988<sup>(4)</sup>; and
  - (ii) in relation to such officers in Scotland, in accordance with section 12 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987<sup>(5)</sup> (“the 1987 Act”); and
- (b) references to an exempt individual shall be construed—
  - (i) as regards any period during which the sole or main residence of the person concerned is or was in England or Wales, in accordance with section 2 of, and Schedule 1 to, the Local Government Finance Act 1988;
  - (ii) as regards any period during which a person was solely or mainly resident in Scotland, in accordance with section 8(8) of, and Schedule 1A to, the 1987 Act<sup>(6)</sup>.”.

### **Information for owners of exempt dwellings, etc.**

7. In regulation 7—

- (a) in paragraph (1), for the words “Subject to paragraph (5)” there are substituted the words “Subject to paragraphs (3A) and (5)”;
- (b) in paragraphs (2) and (3), for the word “Where” there are substituted the words “Subject to paragraph (3A), where”;
- (c) after paragraph (3) there is inserted the following—

“(3A) Paragraphs (1) to (3) do not apply in the case of a relevant dwelling which is an exempt dwelling within Class O of the Exempt Dwellings Order; and”
- (d) for sub-paragraph (a) of paragraph (4) there is substituted the following—

“(a) by paragraph (1), shall be given not later than 31st March 1993;”.

<sup>(4)</sup> 1988 c. 41; section 26 is amended by paragraph 7 of Schedule 5 to the Local Government and Housing Act 1989 (c. 42).

<sup>(5)</sup> 1987 c. 47.

<sup>(6)</sup> 1988 c. 41; Schedule 1 was amended by paragraph 10 of Schedule 5 to the Local Government and Housing Act 1989 (c. 42), by section 101(1) of the Local Government Finance Act 1992 and by S.I. 1989/442, 1990/462, 1991/739 and 1992/494. 1987 c. 47. Section 8(8) was substituted by section 129 of the Local Government Finance Act 1988. Schedule 1A to the Abolition of Domestic Rates Etc. (Scotland) Act 1987 was inserted by paragraph 35 of Schedule 12 to the Local Government Finance Act 1988 and amended by S.I. 1989/63 and section 101(2) of the Local Government Finance Act 1992.

### **Notification of assumption**

8. For paragraph (6) of regulation 10 there is substituted the following—

“(6) Information need not be given under this regulation—

- (a) where the dwelling in respect of which an assumption under regulation 9(2) is made is an exempt dwelling within Class O of the Exempt Dwellings Order; or
- (b) insofar as it would be repetitive of information given to the person concerned in accordance with regulation 7 of these Regulations or any provision of demand notice regulations.”.

### **Interpretation and application of Part V**

9.—(1) In regulation 17—

- (a) in paragraph (1), after the definition of “demand notice”, there is inserted the following—  
““joint taxpayers” means two or more persons who are, or in the opinion of the billing authority will be, jointly and severally liable to pay to the authority an amount in respect of council tax in respect of a particular dwelling and a day (whether such liability arises by virtue of section 6(3) or (4)(b), 7(4) or (5), 8(4) or (5) or 9(1) of the Act);  
“joint taxpayers' notice” means a notice served in accordance with regulation 28;”;

- (b) for paragraph (2) there is substituted the following—

“(2) Except where the context otherwise requires, and subject to paragraph (5), any reference in this Part to the liable person (however expressed) is a reference—

- (a) to a person who is, or in the opinion of the billing authority will be, solely liable to pay to the authority, an amount in respect of council tax in respect of a particular dwelling and a day; or
- (b) where persons are joint taxpayers, to those persons.”; and

- (c) for the paragraph (5) there is substituted the following—

“(5) This Part applies (amongst other matters) for the making of payments in relation to the chargeable amount for a financial year; but its application as regards persons who are joint taxpayers is subject to the provisions of regulations 27 to 28A.”.

### **Service of demand notices**

10. For regulation 19 there is substituted the following—

#### **“Service of demand notices**

19.—(1) The demand notice is to be served on or as soon as practicable after the day the billing authority first sets an amount of council tax for the relevant year for the category of dwellings which includes the chargeable dwelling to which the notice relates.

(2) For the purposes of paragraph (1), “category” shall be construed in accordance with section 30(4) of the Act; and where a 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.”.

### **Joint taxpayers**

11. For regulation 27 there is substituted the following—

**“Joint taxpayers**

**27.—**(1) This regulation applies in the case of joint taxpayers; but its application to joint taxpayers on whom a joint taxpayers' notice is served is subject to regulation 28A.

(2) In a case to which this regulation applies—

(a) regulation 18 (the requirement for demand notices) has effect as if in paragraph (1) for the words “every liable person” there were substituted the words “at least one of the joint taxpayers”;

(b) regulation 20 (demand notices; payments required) has effect as if—

(i) the assumption referred to in sub-paragraph (c) of paragraph (3) is made as regards such of the joint taxpayers as on the day of issue of the demand notice satisfy the conditions referred to in that sub-paragraph;

(ii) the assumption referred to in sub-paragraph (g) of paragraph (3) is made as regards such of the joint taxpayers in respect of whom on the day of issue of the demand notice a determination has effect as mentioned in that sub-paragraph;

(c) regulation 21 (council tax: payments) has effect as if—

(i) in paragraphs (1) and (4), for the words “the liable person” there were substituted the words “one or more of the joint taxpayers”;

(ii) in paragraph (3), for the words after “that Part” there were substituted the following—

“subject—

(a) in the case of payments in accordance with a Part II scheme, to provision included in the scheme pursuant to paragraph 8(6) of Part II of that Schedule; and

(b) in the case of joint taxpayers, to regulations 28 and 28A.”;

(iii) in paragraph (5), for the words “a liable person” there were substituted the words “one or more of the joint taxpayers”; and

(iv) in paragraph (5), there were inserted at the end the words “: but, subject to regulation 28A(1), a billing authority may not enter into an agreement after the issue of the demand notice concerned with a joint taxpayer on whom that notice was not served”;

(d) regulation 23 (failure to pay instalments) has effect as if references to the liable person and to an amount becoming payable by the liable person were references to such of the joint taxpayers as have been served with a demand notice and to an amount becoming payable by them, respectively;

(e) regulation 29 (collection of penalties) has effect as if—

(i) for paragraph (1), there were substituted the following—

“(1) Subject to paragraphs (2) and (3), where a penalty is payable to a billing authority under any of sub-paragraphs (1) to (3) of paragraph 1 of Schedule 3 to the Act by a person who is one of joint taxpayers, it may be collected by the service by the authority on the person of a notice requiring payment of the penalty on the expiry of such period (being not less than 14 days) after the issue of the notice as is specified in it.”; and

(ii) paragraph (4) were omitted; and

(f) paragraph 9 (cessation of instalments) of Schedule 1 does not apply unless—

- (i) every person on whom the demand notice was served has ceased to be a joint taxpayer;
- (ii) none of those persons is, as regards any part of the period to which the demand notice relates, solely liable to pay an amount in respect of council tax as regards the dwelling concerned; and
- (iii) no other person who, as regards any part of that period, was jointly and severally liable with any of those persons as regards the dwelling concerned, is a liable person (whether his liability is sole or joint and several) as regards the dwelling concerned.”.

### **Joint taxpayers' notice**

12. For regulation 28 there is substituted the following—

#### **“Joint taxpayers' notice**

28.—(1) An amount shall not be payable by a person who is one of joint taxpayers and on whom a demand notice has not been served unless a notice (“joint taxpayers' notice”) is served on him in accordance with the following provisions of this regulation.

(2) A joint taxpayers' notice may not be served on a person after the expiry of the period of six years beginning with the first day of the financial year to which the notice relates.

(3) Where—

- (a) a joint taxpayers' notice is served during the relevant year; and
- (b) the person on whom (as one of the joint taxpayers) a demand notice for that year was served (or, if more than one person was so served, each of them) is not on the day of issue of the notice one of the joint taxpayers; and
- (c) the unpaid balance of the estimated amount has not become due as mentioned in paragraph (3) or (4) of regulation 23,

the notice shall require the payment of the adjusted amount.

(4) For the purposes of paragraph (3)—

“the adjusted amount” means an amount equal to the difference between—

- (a) the billing authority’s estimate of the chargeable amount made as respects the period to which the joint taxpayers' notice relates; and regulation 20(3) shall have effect for these purposes as it has effect in a case to which regulation 27 applies and as if references in regulation 27(2)(b) to the demand notice were references to the joint taxpayers' notice; and
- (b) the relevant sum; and

“the relevant sum” means an amount equal to the difference between—

- (a) the amount estimated or last estimated as regards the dwelling concerned—
  - (i) for the purposes of an agreement under regulation 21(5); or
  - (ii) under regulation 20(2) for the purposes of the demand notice or any subsequent notice given under paragraph 10 of Schedule 1; and
- (b) the aggregate of the amounts paid to the authority under any such agreement or notice before the issue of the joint taxpayers' notice.

(5) Subject to regulation 28A(1), the amount required to be paid under paragraph (3) shall be payable by instalments of such amounts, and at such intervals and on such days in each interval, as are specified in the notice; provided that the number of instalments shall

not be less than the number of instalments payable under the agreement, the demand notice or any subsequent notice given under paragraph 10 of Schedule 1, as the case may be, as regards the period beginning on the day on which the joint taxpayers' notice is served and ending on the last day of the relevant year.

(6) A joint taxpayers' notice which is issued after the end of the relevant year, or after the unpaid balance of the estimated amount has become due as mentioned in paragraph (3) or (4) of regulation 23, shall (as the billing authority determines) require payment of the amount concerned—

- (a) on the expiry of such period (being not less than 14 days) after the issue of the notice as is specified in it; or
- (b) by instalments of such amounts as are specified in the notice, payable at such intervals and on such day in each interval as is so specified.

### **Joint taxpayers' notice: further provision**

**28A.**—(1) A billing authority and a person on whom a joint taxpayers' notice is served may agree that the amount required to be paid under the notice shall be paid in such manner as is provided by the agreement; and paragraph (6) of regulation 21 shall apply with the necessary modifications in relation to an agreement under this paragraph as it applies to an agreement under paragraph (5) of that regulation.

(2) Regulation 23 (failure to pay instalments) shall apply with the necessary modifications in relation to instalments payable in accordance with a joint taxpayers' notice as it applies to instalments payable in accordance with Part I of Schedule 1 or a Part II scheme.

(3) If the amount required to be paid under a joint taxpayers' notice is shown to be incorrect, the billing authority shall serve a further notice on every person on whom the joint taxpayers' notice was served stating the revised sum required to be paid.

(4) If the amount stated in the further notice served under paragraph (3) is greater than the amount required to be paid under the joint taxpayers' notice, the further notice shall also state the revised amount of each remaining instalment or, as the case may be, the period (being not less than 14 days) after the issue of that further notice within which the further sum payable is required to be paid.

(5) If the amount stated in the further notice under paragraph (3) is less than the amount required to be paid under the joint taxpayers' notice, any overpayment—

- (a) shall be repaid if the person on whom the joint taxpayers' notice was served so requires, or
- (b) in any other case shall (as the billing authority determines) either be repaid or be credited against any subsequent liability of that person to make a payment in respect of council tax to the authority.”.

### **Interpretation and application of Part VI**

**13.** After paragraph (4) of regulation 32 there is inserted the following—

“(5) Any reference in this Part to the day on or time at which a notice is issued, is a reference—

- (a) if the notice is served in the manner described in section 233(2) of the Local Government Act 1972 by being left at, or sent by post to, a person's proper address, to the day on or time at which it is so left or posted, or
- (b) in any other case, to the day on or time at which the notice is served.”.

### **Liability orders: preliminary steps**

14. In paragraph (3) of regulation 33, for the words “regulation 23(1)” there are substituted the words “paragraph (1) of regulation 23 (including that paragraph as applied as mentioned in regulation 28A(2))”.

### **Application for liability order**

15. In paragraph (1) of regulation 34, for the words “regulation 23(3) or (4)” there are substituted the words “paragraph (3) or (4) of regulation 23 (including those paragraphs as applied as mentioned in regulation 28A(2))”.

### **Deductions under attachment of earnings order**

16.—(1) In regulation 38 and, accordingly, in that regulation as set out in Schedule 3—

- (a) in sub-paragraphs (a) and (b) of paragraph (1), for the words “in that Schedule 4” there are substituted the words “in Schedule 4”;
- (b) in sub-paragraph (a) of paragraph (2), for the words “amount advanced had not been” there are substituted the words “amount advanced had been”; and
- (c) in paragraph (i) of sub-paragraph (b) of paragraph (2), for the words “had paid” there are substituted the words “had been paid”.

(2) In regulation 38 as set out in Schedule 3, in sub-paragraph (b) of paragraph (4), for the words “or percentages” there are substituted the words “(or percentages)”.

### **Priority as between orders**

17. For regulation 42 and, accordingly, for that regulation as set out in Schedule 3, there is substituted the following—

#### **“Priority as between orders**

42.—(1) Where an employer would, but for this paragraph, be obliged to make deductions on any pay-day under two or more attachment of earnings orders, he shall—

- (a) deal with the orders according to the respective dates on which they were made, disregarding any later order until an earlier one has been dealt with; and
- (b) deal with any later order as if the earnings to which it relates were the residue of the debtor’s earnings after the making of any deduction to comply with any earlier order.

(2) Subject to paragraph (3), where an employer would, but for this paragraph, be obliged to comply with one or more attachment of earnings order and with one or more deduction order, he shall deal with the orders according to the respective dates on which they were made in like manner as under paragraph (1).

(3) An employer shall not deal with a deduction order made either wholly or in part in respect of the payment of a judgment debt or payments under an administration order until he has dealt with the attachment of earnings order or orders and any other deduction order.

(4) In this regulation “deduction order” means an order under the Attachment of Earnings Act 1971 or section 31(2) (deductions from earnings orders) of the Child Support Act 1991.”(7).

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(7) 1971 c. 32. 1991 c. 48. See also Part III of the Child Support (Collection and Enforcement) Regulations 1992(S.I. 1992/1989).



### **Joint and several liability: enforcement**

18. After paragraph (3) of regulation 54 there is inserted the following paragraph—
- “(3A) A summons under regulation 34(2) may be addressed to two or more joint taxpayers in joint names.”.

### **Miscellaneous provisions**

19. In regulation 57—
- (a) in paragraph (1), after the words “the Act” there are inserted the words “or regulations under section 24 of the Act”; and
- (b) in paragraph (2), for the words “regulation 34(6)(a)” there are substituted the words “regulation 34(5)(a)”.

### **Council tax instalment schemes**

20. In Schedule 1—
- (a) in sub-paragraph (3) of paragraph 2—
- (i) in paragraph (a), for the words “31st May” there are substituted the words “30th April”; and
- (ii) in paragraph (b), for the words “1st June” there are substituted the words “1st May”;
- (b) after paragraph 4 there is inserted the following—
- “4A. The demand notice shall be issued at least 14 days before the day on which the first instalment is due under it.”;
- (c) in paragraph (c) of sub-paragraph (5) of paragraph 8, the word “on”, where it first occurs, is omitted; and
- (d) in sub-paragraph (1) of paragraph 10—
- (i) after the word “and” where it first occurs there is inserted the following—
- “it comes to the attention of the authority that one or more of the following events has occurred—”;
- (ii) the word “or” at the end of paragraph (f) is omitted; and
- (iii) after paragraph (g) there is inserted the following—
- “(h) the notice was so served on the assumption that, as regards any day in the period to which the notice relates, the person was not or would not be entitled to such a reduction as is mentioned in paragraph (g), and he was or is so entitled.”.

1st December 1992

*Michael Howard*  
Secretary of State for the Environment

1st December 1992

*David Hunt*  
Secretary of State for Wales

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Council Tax (Administration and Enforcement) Regulations 1992 (“the 1992 Regulations”).

The following changes of substance are made—

- (a) billing authorities are authorised to obtain from community charges registration officers information about the status of individuals exempt from the personal community charge (regulation 6);
- (b) billing authorities are not required to supply information relating to dwellings which are exempt because they are held by the Secretary of State for Defence for the purposes of armed forces accommodation (regulations 7 and 8);
- (c) special arrangements are made for the issue of demands for, and the collection of, council tax in the case of persons who are jointly and severally liable (regulations 9, 11, 12 and 18);
- (d) adjustments are made to the order of priorities as between attachment of earnings orders under the 1992 Regulations, attachment of earnings orders under the Attachment of Earnings Act 1971 and deduction from earnings orders under the Child Support Act 1991 (regulation 17); and
- (e) billing authorities are required to adjust amounts payable under a demand notice where the notice was issued on the assumption that the person concerned was not or would not be entitled to council tax benefit and he is in fact so entitled (regulation 20).