
STATUTORY INSTRUMENTS

1992 No. 3008

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

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.”.