
STATUTORY INSTRUMENTS

1992 No. 3008

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

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.”.