
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision for the administration and enforcement of council tax in England and Wales under the Local Government Finance Act 1992 and related matters.

Regulation 2, in Part I, applies section 233 of the Local Government Act 1972 to the service of notices by or on behalf of the Common Council of the City of London under the Regulations and provides for the service of certain notices on persons whose name cannot, after reasonable enquiry, be ascertained.

Part II (regulations 3 to 6) is concerned with the giving and obtaining of information relevant to council tax. Relevant information may be exchanged between billing authorities in England and Wales and between those authorities and Scottish levying authorities.

Part III (regulations 7 to 12) relates primarily to exempt dwellings. Regulation 7 makes provision for cases where, because a dwelling is exempt or the billing authority has set a nil amount of council tax, no demand notice will be issued under Part V of the Regulations. It requires information to be given as to the valuation band shown as applicable to dwellings in proposed and final valuation lists and the reasons for any change of band between the proposed list and the final list. Regulation 8 requires billing authorities to take reasonable steps to ascertain whether dwellings in their area are chargeable or exempt. Regulation 9 provides for the assumptions which they are required to make after taking such steps. Regulation 10 requires authorities to notify persons of the assumptions made in their case. Regulation 11 requires persons who have received such notification to inform their billing authority when they have reason to believe that the status of their dwelling has changed. Regulation 12 enables a billing authority to obtain information sufficient to identify the person or persons who would be liable to pay council tax if the dwelling in question was not an exempt dwelling.

Part IV (regulations 13 to 16) relates to discounts. Regulation 14 requires billing authorities to take reasonable steps to ascertain discount entitlements and regulation 15 provides for the assumptions which they are required to make after taking such steps. Regulation 16 requires persons who have been notified in accordance with regulations for purposes connected with Part V of these Regulations of any discount assumption made in their case, to inform their billing authority when they have reason to believe that they are no longer entitled to a discount or that they are entitled to a discount of a lesser amount than that assumed.

Part V (regulations 17 to 31) is principally concerned with the billing of persons liable to council tax. It requires, amongst other matters, billing authorities to serve demand notices each year on liable persons (regulations 18 to 22) identifying the payments to be made in respect of council tax, and provides for the making of certain of such payments by instalments during the year (Part I of Schedule 1). Regulation 21 and Part II of Schedule 1 enable billing authorities to make schemes for payment by instalments in cases where rent is payable to them in respect of the dwelling concerned. Where a person fails to pay an instalment in accordance with Part I of Schedule 1 or a scheme under Part II of that Schedule, in certain cases the unpaid balance of the billing authority's estimate of the chargeable amount for the year concerned will become payable immediately (regulation 23). Regulations 25 and 26 make provision for reduced amounts where there are lump sum or non-cash payments.

Regulations 27 and 28 provide for the billing of persons who are jointly and severally liable to pay council tax. Regulations 29 to 31 make provision for the collection of penalties imposed under paragraph 1 of Schedule 3 to the Act, restrict the grounds of appeal to a valuation tribunal with

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respect to estimates, and require the final adjustment of amounts payable under notices given under the Regulations.

Part VI (regulations 32 to 57) is concerned with the enforcement of sums due under Part V. Amounts payable to a billing authority which are unpaid are recoverable under a liability order made by a magistrates' court (regulation 34) following the making of which the billing authority may request certain information of the debtor as to his employment or income (regulation 36), make an attachment of earnings order (regulations 37 to 43 and Schedules 3 and 4), an attachment of allowances order (regulation 44), levy distress (regulation 45 and Schedule 5), apply for the commitment of the debtor to prison (regulations 47 and 48), prove the debt in insolvency (regulation 49), or apply for a charging order (regulation 50). Regulation 53 contains provisions about the admissibility of computer-generated evidence before magistrates' courts in proceedings under Part VI. Regulation 54 applies the relevant provisions of Part VI, with modifications, to cases of joint and several liability. Amounts payable by way of repayment are recoverable in a court of competent jurisdiction (regulation 55).

Regulation 56 makes provision for offences in the event of failure of the debtor to supply information, or of an employer to comply with an attachment of earnings order or to provide certain information relevant to the order or to an attachment of allowances order (or to deductions under such orders) in accordance with the Regulations. Regulation 57 precludes matters which can be raised by way of appeal to a valuation tribunal under section 16 of the Act being raised in proceedings for recovery under Part VI, and provides for the case where the amounts required under a notice under Part V are adjusted after a liability order has been made.

Part VII (regulation 58) makes provision for the enforcement of outstanding liabilities and other aspects of administration with respect to council tax or penalties which remain outstanding on death.