
STATUTORY INSTRUMENTS

1992 No. 613

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

PART III

Exempt Dwellings, Etc

Notification of assumption

10.—(1) Subject to paragraphs (5) and (6), a billing authority which has made such an assumption as is mentioned in regulation 9(2) shall, in accordance with paragraph (2), inform the relevant person of the assumption made in his case.

(2) Information shall be given by notice in writing and as soon as reasonably practicable after the assumption has been made.

(3) Subject to paragraph (6), a billing authority shall supply with any notice given in accordance with paragraph (2) a statement—

- (a) specifying the valuation band shown in the authority's valuation list as applicable to the dwelling,
- (b) summarising the effect of any regulations under section 24 of the Act relevant to the making by a person (other than a billing authority) of a proposal for the alteration of that list,
- (c) specifying—
 - (i) where the notice is given after the end of the financial year in which the period to which the assumption relates falls, the amount which, subject to paragraph (4), would have been payable in respect of council tax for that period if the dwelling had been a chargeable dwelling⁽¹⁾ throughout that period; or
 - (ii) in any other case, the authority's estimate of that amount,
- (d) summarising the classes of dwelling which are for the time being exempt dwellings for the purposes of Chapter I of Part I of the Act, and
- (e) where the amount first set for the financial year in question under section 30 of the Act is nil, that, if the dwelling is or becomes a chargeable dwelling on any day of that year, no council tax will be payable for that year in respect of the dwelling unless an amount is set in substitution for the nil amount.

(4) In determining an amount for the purpose of paragraph (3)(c), the authority shall assume that, as regards each day of the period to which the assumption relates, sections 11 and 12 of the Act, section 131 (council tax benefit) of the Social Security Contributions and Benefits Act 1992⁽²⁾ and regulations under section 13 of the Act do not apply in the case of the person concerned.

(1) See the definition in section 4(2) of the Local Government Finance Act 1992.

(2) 1992 c. 4. Section 131 is amended by the Local Government Finance Act 1992, Schedule 9, paragraph 4.

(5) Where, as regards a particular dwelling and period, there is more than one relevant person, nothing in paragraph (1) shall require information to be given, as regards that dwelling and period, to more than one of them.

(6) Information need not be given under this regulation 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.

(7) In this regulation, references to the relevant person are references to a person who, in respect of the particular dwelling, would be liable (whether solely or jointly and severally) to pay to the authority an amount in respect of council tax for the period to which the assumption relates if the dwelling were not or had not been an exempt dwelling for that period.