
STATUTORY INSTRUMENTS

1992 No. 613

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

PART III

Exempt Dwellings, Etc

Information relating to exempt dwellings, etc.

12.—(1) A person who appears to a billing authority to be a resident, owner or managing agent of a particular dwelling in respect of which an assumption under regulation 9(2) has been made shall supply to the authority such information as fulfils the following conditions—

- (a) it is in the possession or control of the person concerned;
- (b) the authority request (by notice in writing) the person concerned to supply it; and
- (c) it is requested by the authority for the purposes of identifying the person who, in respect of any period specified in the notice, is or will be the relevant person in relation to the dwelling.

(2) A person on whom such a notice as is mentioned in paragraph (1) is served shall supply the information so requested—

- (a) within the period of 21 days beginning on the day on which the notice was served; and
- (b) if the authority so requires, in the form specified in the request.

(3) References in this regulation to the relevant person are references to a person who, in respect of the particular dwelling—

- (a) is or will 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; or
- (b) would be so liable if the dwelling were not or had not been an exempt dwelling for that period.