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STATUTORY INSTRUMENTS

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**1992 No. 613**

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

**PART IV**

**Discounts**

**Assumptions as to discount**

**15.**—(1) Where, having taken such steps as are referred to in regulation 14, a billing authority has no reason to believe that the chargeable amount for the financial year concerned is subject to a discount, it shall assume, in making any calculation of the chargeable amount for the purposes of Part V of these Regulations, that the chargeable amount is not subject to any discount.

(2) Where, having taken such steps as are referred to in regulation 14, a billing authority has reason to believe that the chargeable amount for the financial year concerned is subject to a discount of a particular amount, it shall assume, in making any such calculation as is mentioned in paragraph (1) above, that the chargeable amount is subject to a discount of that amount.