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STATUTORY INSTRUMENTS

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**1992 No. 613**

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

**PART V**

**Billing**

**Interpretation and application of Part V**

17.—(1) In this Part—

“demand notice” means the notice required to be served by regulation 18(1);

“Part II scheme” means a scheme for the payment of the chargeable amount by instalments in accordance with a scheme complying with the requirements of Part II of Schedule 1 to these Regulations;

“relevant valuation band”, in relation to a dwelling, means the valuation band shown as applicable to the dwelling—

- (a) in the billing authority’s valuation list; or
- (b) if no such list is in force, in the copy of the proposed list sent to the authority under section 22(5)(b) of the Act; and

“the relevant year”, in relation to a notice, means the financial year to which the notice relates.

(2) Any reference in this Part to the liable person is a reference to a person who is solely liable to pay to a billing authority, in respect of a particular dwelling, an amount in respect of council tax, and includes, unless the context otherwise requires, a reference to a person who in the opinion of the authority will be so liable.

(3) Any reference in this Part to the chargeable amount is a reference to the amount the liable person is or will be liable to pay.

(4) Any reference in this Part to the day on or time at which a notice is issued, is a reference—

- (a) if the notice is served in the manner described in section 233(2) of the Local Government Act 1972 by being left at, or sent by post to, a person’s proper address, to the day on or time at which it is so left or posted, or
- (b) in any other case, to the day on or time at which the notice is served.

(5) This Part applies (amongst other matters) for the making of payments in relation to the chargeable amount for a financial year; but its application as regards a case where persons are or will be jointly and severally liable to pay an amount in respect of council tax for a financial year is subject to the provisions of regulations 27 and 28 (joint and several liability).

(6) The provisions of this Part which provide for the repayment or crediting of any amount or the adjustment of payments due under a notice shall have effect subject to section 31(4) of the Act