SCHEDULE

PART 1

"SCHEDULE 1 Regulation 3(1)

MATTERS TO BE CONTAINED IN COUNCIL TAX DEMAND NOTICES

Interpretation

1.—(1) In this Schedule(**1**)—

"applicable band" means the relevant valuation band which applies to the dwelling for the relevant year;

"dwelling" means the dwelling to which the demand notice relates;

"following year" means the financial year following the relevant year;

"preceding year" means the financial year preceding the relevant year;

"relevant amounts" means the amounts and precepts (as the case may be) referred to in paragraphs 7 to 9; and

"relevant function" means any function exercised in relation to the area in which the dwelling is situated by—

(a) the billing authority, or

(b) a major precepting authority which has power to issue a precept to the billing authority,

but does not include a function which is exercised by an authority by reason only of arrangements made between that authority and another authority.

(2) Unless otherwise stated, a matter specified in this Schedule is specified for—

(a) the relevant year; and

(b) where relevant to the matter—

(i) the applicable band, and

(ii) the category of dwellings which includes the dwelling.

General matters

2. The name (if any) of the person to whom the notice is issued.

3. The date the notice is issued.

4. The period to which the notice relates.

5. The address of the dwelling.

6. The applicable band.

(**1**) The terms "major precepting authority", "relevant valuation band" and "relevant year" are defined in regulation 1(2) and (3) of the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 2003.

Amount of council tax

7. The amount set by the billing authority under section 30 of the Act(**2**) (amounts for different categories of dwellings).

8. Any precept issued to the billing authority by a major precepting authority under section 40(2)(a) of the Act(**3**) (issue of precepts by major precepting authorities).

9. The amount calculated by the billing authority under section 36 of the Act (calculation of tax for different valuation bands), or where paragraph 10 applies the following matters instead—

(a) the name of the local precepting authority;

(b) such amount of—

(i) the precept, or

(ii) the anticipated precept,

referred to in paragraph 10 as is payable in respect of a dwelling in the applicable band and in the category of dwellings which includes the dwelling; and

(c) the amount calculated under section 36 of the Act less the amount mentioned in sub-paragraph (b).

10. This paragraph applies where—

(a) a local precepting authority has issued a precept to the billing authority under section 41 of the Act (issue of precepts by local precepting authorities), or

(b) the billing authority anticipates such a precept.

Comparisons with the preceding year

11. Subject to paragraph 12, the percentage change in each of the relevant amounts from the preceding year to the relevant year expressed to one decimal place.

12. Paragraph 13 applies instead of paragraph 11 where the authority exercising a relevant function as at 1st April in the relevant year is different from the authority that exercised that function as at 1st April in the preceding year.

13. Where this paragraph applies, the matters are—

(a) an explanation of why a different authority is exercising the function as at 1st April in the relevant year;

(b) the relevant amounts which were included in demand notices issued (whether by the billing authority or another billing authority) for—

(i) the preceding year, and

(ii) the relevant valuation band and the category of dwellings which at that time included the dwelling; and

(c) the percentage change in—

(i) the amount set under section 30 of the Act for the preceding year, and the relevant valuation band and the category of dwellings which at that time included the dwelling; and

(ii) the amount set under section 30 of the Act for the relevant year, the applicable band and the category of dwellings which include the dwelling;

(**2**) "The Act" is defined in regulation 1(2) of the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 2003 as the Local Government Finance Act 1992 (c.14). Section 30 of that Act was amended by section 81 of the Greater London Authority Act 1999 (c.29).

(**3**) Section 40 of the Local Government Finance Act 1992 was amended by section 83 of the Greater London Authority Act 1999.

expressed to one decimal place.

14. The matters in paragraph 13(a) and (b) may be included in the demand notice as a footnote to the matter in paragraph 13(c).

15. Where the relevant valuation band which applied to the dwelling for the preceding year is different from the applicable band, paragraphs 11 and 13(b) and (c) apply as if the applicable band applied for that year.

Discounts and reductions

16. The days (if any) when the amount payable under the notice was calculated by reference to—

(a) section 11 of the Act(**4**) (discounts),

(b) the Council Tax (Reductions for Disabilities) Regulations 1992(**5**),

(c) the Council Tax Benefit Regulations 2006(**6**),

(d) the Council Tax Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006(**7**),

(e) a determination made under section 11A of the Act(**8**) (discounts: special provision for England), or

(f) a reduction made under section 13A of the Act(**9**) (billing authority's power to reduce amount of tax payable).

17. Where paragraph 16(a), (e) or (f) applies—

(a) the reasons for the discount or reduction and its amount;

(b) a statement that if at any time before the end of the following year the person to whom the notice is issued has reason to believe that the amount of council tax payable—

(i) is not subject to any discount or reduction, or

(ii) is subject to a discount or reduction of a smaller amount,

he must notify the billing authority of his belief within a period of 21 days beginning on the day on which he first had that belief; and

(c) a statement that if the person fails without reasonable excuse to comply with paragraph (b) the authority may impose on him the penalty which is specified in paragraph 1(2) of Schedule 3 to the Act.

18. Where paragraph 16(b), (c) or (d) applies, the reduction which is applicable.

Amount to be paid under the notice

19. Any amount credited against the amount of council tax which would otherwise be payable.

20. Any penalty or overpayment of council tax benefit that is being recovered under the notice.

21. Where—

(a) the notice requires the payment of an amount of council tax for any financial year preceding the relevant year, and

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(**4**) Section 11 of the Local Government Finance Act 1992 was amended by paragraph 41 of Schedule 7, and Schedule 8, to the Local Government Act 2003 (c.26).
(**5**) S.I. 1992/554, to which there are amendments not relevant to these Regulations.
(**6**) S.I. 2006/215, to which there are amendments not relevant to these Regulations.
(**7**) S.I. 2006/216, to which there are amendments not relevant to these Regulations.
(**8**) Section 11A of the Local Government Finance Act 1992 was inserted by section 75(1) of the Local Government Act 2003.
(**9**) Section 13A of the Local Government Finance Act 1992 was inserted by section 76 of the Local Government Act 2003.

(b) the person to whom the notice is issued has not previously been issued with a notice requiring the payment of that amount,

a statement of the amount.

22. The amount required to be paid under the notice, the instalments or other payments required to be paid and the manner in which those payments may be made.

Contact details

23. A statement of the address and telephone number to which any enquiries may be directed.

Explanatory notes

24. Explanatory notes, which must include—

(a) a general indication of the principles relevant to the compilation of the billing authority's valuation list;

(b) a general indication of the circumstances in which—

(i) a dwelling may be an exempt dwelling for the purposes of Part 1 of the Act,

(ii) an amount may be subject to a discount under section 11 or under a determination made under section 11A of the Act,

(iii) a person may be an eligible person for the purposes of the Council Tax (Reductions for Disabilities) Regulations 1992,

(iv) a person may be entitled to council tax benefit,

(v) a person may be eligible for a reduction under section 13A of the Act;

(c) a statement of the procedures to be followed—

(i) by a person who wishes to dispute any matter shown in the billing authority's valuation list in relation to the dwelling, or

(ii) by a person aggrieved as mentioned in section 16(1) of the Act."