

---

STATUTORY INSTRUMENTS

---

**2011 No. 3038**

**The Council Tax (Demand Notices) (England) Regulations 2011**

**PART 1**

**General**

**Citation, commencement and application**

1.—(1) These Regulations may be cited as the Council Tax (Demand Notices) (England) Regulations 2011 and come into force on 31st January 2012.

(2) These Regulations apply in relation to a notice which—

(a) relates to a year beginning on or after 1st April 2012, and

(b) is served by an English billing authority or such an authority's authorised person.

(3) The Council Tax (Demand Notices) (England) Regulations 2010(1) have no effect in relation to a notice mentioned in paragraph (2).

**Interpretation**

2.—(1) In these Regulations—

“the Act” means the Local Government Finance Act 1992;

“the 1999 Act” means the Greater London Authority Act 1999(2);

“the Administration Regulations” means the Council Tax (Administration and Enforcement) Regulations 1992(3);

“authorised person”, in relation to a billing authority, means a person authorised in accordance with the Local Authorities (Contracting Out of Tax Billing, Collection and Enforcement Functions) Order 1996(4) to exercise functions on the authority's behalf in relation to the administration of council tax;

“constituent body” has the same meaning as in section 85(3) of the 1999 Act (calculation of component and consolidated budgets)(5);

“GLA” means the Greater London Authority;

“Integrated Transport Authority” means—

(a) an authority which is known as an Integrated Transport Authority by virtue of section 77(2) of the Local Transport Act 2008(6) (change of name of passenger transport areas and PTAs), or

---

(1) [S.I. 2010/2990](#).

(2) [1999 c.29](#).

(3) [S.I. 1992/613](#), to which there are amendments not relevant to these Regulations.

(4) [S.I. 1996/1880](#).

(5) Section 85(3) was amended by section 12(2) of the Greater London Authority Act 2007 ([c.24](#)). Section 12(3) of that Act inserted a new section 85(3A) which defines certain terms for the purposes of section 85(3).

(6) [2008 c.26](#).

(b) an authority established under Part 5 of that Act (Integrated Transport Authorities etc.);  
“levying body” means—

- (a) an Integrated Transport Authority,
- (b) the Broads Authority, and
- (c) the Environment Agency;

“notice” means a council tax demand notice within the meaning of Part 5 of the Administration Regulations (billing);

“preceding year”, in relation to a notice, means the year before the relevant year;

“relevant local precepting authority” means a relevant precepting authority which is a local precepting authority;

“relevant precepting authority”, in relation to a billing authority and a year, means a precepting authority which issues a precept to the billing authority for the year, but does not include—

- (a) the chairman of a parish meeting,
- (b) charter trustees,
- (c) the sub-treasurer of the Inner Temple or the under-treasurer of the Middle Temple unless the amount of the precept is more than £100,000,
- (d) a parish council unless the amount of the precept is equal to or more than £140,000; and

“relevant year”, in relation to a notice, means the year to which the demand for payment made by the notice relates.

(2) In these Regulations—

- (a) any reference to a precept includes a reference to a substitute precept,
- (b) any reference to a levy includes a reference to a substitute levy, and
- (c) any reference to a year is a reference to a financial year.

### **Definition of “council tax requirement”**

3.—(1) In relation to the year beginning on 1st April 2011, the council tax requirement of a billing authority or a major precepting authority other than the GLA is the amount calculated by applying the formula—

$$A \times B$$

where—

A is—

- (a) in relation to a billing authority, the amount calculated by the authority under section 33(1) of the Act (calculation of basic amount of tax) for that year<sup>(7)</sup>,
- (b) in relation to a major precepting authority, the amount calculated by the authority under section 44(1) of the Act (calculation of basic amount of tax) for that year; and

B is—

- (a) in relation to a billing authority, the amount determined for that year as item T in section 33(1) of the Act,

---

(7) Section 33 has been modified by paragraph 2 of Schedule 2 to the Local Government (Structural Changes) (Finance) Regulations 2008 (S.I. 2008/3022) in relation to an authority which calculates basic amounts of council tax under Part 4 of those Regulations for a financial year. The modifications do not alter the amount calculated by the authority under section 33(1).

- (b) in relation to a major precepting authority, the amount determined for that year as item T in section 44(1) of the Act.

(2) In relation to the year beginning on 1st April 2011, the council tax requirement of the GLA is the sum of the two amounts calculated by applying the formula—

$$C \times D$$

where—

C is—

- (a) in the first calculation, the amount calculated by the GLA under section 88(2) of the 1999 Act (calculation of basic amount of tax) for that year,
- (b) in the second calculation, the amount calculated by the GLA under section 89(3) of the 1999 Act (additional calculations: special item for part of Greater London) for that year; and

D is—

- (a) in the first calculation, the amount determined for that year as item T in section 88(2) of the 1999 Act,
- (b) in the second calculation, the amount determined for that year as item TP2 in section 89(3) of the 1999 Act.

(3) In relation to the year beginning on 1st April 2011, the council tax requirement of a local precepting authority is the amount calculated under section 50(4) of the Act (calculation of budget requirement).

(4) In relation to a year beginning on or after 1st April 2012, an authority's council tax requirement is—

- (a) in relation to a billing authority, the amount calculated for the year under section 31A(4) of the Act (calculation of council tax requirement by authorities in England)(**8**);
- (b) in relation to a major precepting authority other than the GLA, the amount calculated for the year under section 42A(4) (calculation of council tax requirement by authorities in England) of the Act(**9**);
- (c) in relation to the GLA, the amount calculated for the year under section 85(8) of the 1999 Act (calculation of component and consolidated council tax requirements)(**10**); and
- (d) in relation to a local precepting authority, the amount calculated under section 49A(4) of the Act (calculation of council tax requirement by authorities in England)(**11**).

#### **Definition of “gross expenditure”**

**4.—**(1) Subject to paragraph (3), the gross expenditure of an authority for a year is the aggregate of the items which are—

- (a) attributable to the services administered by the authority during the year, and
- (b) charged to a revenue account for that year.

(2) The items mentioned in paragraph (1)—

- (a) must be calculated using the estimates which were used to calculate—
  - (i) the council tax requirement, or

---

**(8)** Section 31A was inserted into the Act by section 74 of the Localism Act 2011.

**(9)** Section 42A was inserted into the Act by section 75 of the Localism Act 2011.

**(10)** Section 85(8) of the 1999 Act was amended by section 76(8) of the Localism Act 2011.

**(11)** Section 49A was inserted into the Act by section 78 of the Localism Act 2011.

- (ii) the levy,  
of the authority for the year; but
- (b) must not include any—
  - (i) allowances for contingencies, or
  - (ii) contributions to financial reserves.
- (3) The gross expenditure of the GLA for a year is the aggregate of the amounts of gross expenditure calculated for each constituent body for that year.
- (4) In this regulation, “authority” includes a levying body and a constituent body.

## PART 2

### Content of demand notices and the supply of information

#### Content of demand notices

- 5.—(1) A notice must contain the matters specified in Part 2 of Schedule 1.
- (2) But a notice which is served on a person—
  - (a) after the end of the relevant year, and
  - (b) at the same time as a notice relating to another year not then ended,is not required to contain the matters specified in paragraph 27 of Schedule 1.

#### Information supplied with demand notices

- 6.—(1) When a billing authority serves a notice on a person it must supply that person with the information specified in Part 2 of Schedule 2.
- (2) Paragraph (1) does not apply when a notice is served after the end of the relevant year.

#### Invalid notices

- 7.—(1) If—
  - (a) as a consequence of a mistake a notice does not contain a matter specified in Schedule 1 (“the relevant matter”), but
  - (b) the amount required to be paid under the notice is demanded in accordance with Part 5 of the Administration Regulations (billing),the requirement to pay that amount is valid.
- (2) Where paragraph (1)(a) applies, as soon as practicable after the mistake is discovered the billing authority must serve a statement of the relevant matter on the person on whom the notice was served.

#### Supply of information by precepting authorities

- 8.—(1) When a relevant precepting authority issues a precept to a billing authority for a year—
  - (a) it must supply the information in paragraph (2) to the billing authority; and
  - (b) if it is a major precepting authority, it must also supply the information in paragraph (3).
- (2) The information mentioned in paragraph (1)(a) is—
  - (a) the authority’s gross expenditure for—

- (i) the year, and
- (ii) the year before that year;
- (b) the authority's council tax requirement for—
  - (i) the year, and
  - (ii) the year before that year;
- (c) the authority's reasons for any difference between—
  - (i) the amounts mentioned in sub-paragraphs (a)(i) and (b)(i), and
  - (ii) the amounts mentioned in sub-paragraphs (a)(ii) and (b)(ii); and
- (d) the authority's opinion as mentioned in paragraph 6 of Schedule 2.
- (3) The information mentioned in paragraph (1)(b) is—
  - (a) the amount (if any) taken into account under section 42A(6)(b) (calculation of council tax requirement by authorities in England) of the Act for any levy, and
  - (b) the name of each levying body which has issued a levy to the authority for the year.
- (4) Paragraph (5) applies if a relevant local precepting authority issues a substitute precept to a billing authority.
- (5) Paragraph (1) does not apply to the precepting authority, but if the billing authority makes substitute calculations under section 36A of the Act (substitute calculations:England)(12) the billing authority may notify the precepting authority that it must supply the information mentioned in paragraph (2) to the billing authority.
- (6) Where a relevant precepting authority—
  - (a) issues a substitute precept to a billing authority, or
  - (b) is notified by a billing authority under paragraph (5),

the authority is not required to supply to the billing authority any information which it has already supplied to that authority.

### **Supply of information by levying bodies**

9.—(1) When a levying body issues a levy for a year it must supply the information in paragraph (2) to each relevant billing authority.

- (2) The information is—
  - (a) the body's gross expenditure for—
    - (i) the year, and
    - (ii) the year before that year;
  - (b) the amount of its levy—
    - (i) for the year, and
    - (ii) for the year before that year if a levy was issued; and
  - (c) the body's reasons for any difference between—
    - (i) the amounts mentioned in sub-paragraphs (a)(i) and (b)(i), and
    - (ii) the amounts mentioned in sub-paragraph (a)(ii) and (b)(ii).
- (3) Where a levying body issues a substitute levy, the body is not required to supply to a billing authority any information which it has already supplied to that authority.

---

(12) Section 36A was inserted into the Act by paragraph 15 of Schedule 7 to the Localism Act 2011.

---

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

---

(4) In this regulation, “relevant billing authority”, in relation to a levying body and a year, means—

- (a) if the body issues a levy to a billing authority for the year, that authority; and
- (b) if the body issues a levy to a major precepting authority for the year, any billing authority to which the precepting authority has power to issue a precept for that year.

Signed by authority of the Secretary of State for Communities and Local Government

*Bob Neill*  
Parliamentary Under Secretary of State  
Department for Communities and Local  
Government

19th December 2011