

---

STATUTORY INSTRUMENTS

---

**2011 No. 3038**

**COUNCIL TAX, ENGLAND**

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

*Made - - - - 19th December 2011*  
*Laid before Parliament 22nd December 2011*  
*Coming into force 31st January 2012*

**THE COUNCIL TAX (DEMAND NOTICES)  
(ENGLAND) REGULATIONS 2011**

PART 1

General

1. Citation, commencement and application
2. Interpretation
3. Definition of “council tax requirement”
4. Definition of “gross expenditure”

PART 2

Content of demand notices and the supply of information

5. Content of demand notices
  6. Information supplied with demand notices
  7. Invalid notices
  8. Supply of information by precepting authorities
  9. Supply of information by levying bodies
- Signature

---

SCHEDULE 1 — Matters to be contained in demand notices

PART 1 — Interpretation

1. Interpretation

PART 2 — Matters to be contained in demand notices

2. General matters
3. The date the notice is issued.
4. The period to which the notice relates.

**Status:** This is the original version (as it was originally made).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

5. The address of the dwelling.
6. The applicable band.
7. Amount of council tax
8. Any precept issued to the billing authority by a major...
9. The amount calculated by the billing authority under section 36...
10. Where paragraph 11 applies, the following matters—
11. This paragraph applies where— (a) a local precepting authority has...
12. Excessive amounts of council tax
13. Comparisons with the preceding year
14. Paragraph 15 applies instead of paragraph 13 where the authority...
15. Where this paragraph applies, the matters are—
16. The matters in paragraph 15(a) and (b) may be included...
17. Where the relevant valuation band which applied to the dwelling...
18. Discounts and reductions
19. Where paragraph 18(a), (e) or (f) applies—
20. Where paragraph 18(b), (c) or (d) applies, the reduction which...
21. Penalties
22. Amount to be paid under the notice
23. Any penalty or overpayment of council tax benefit which is...
24. Where— (a) the notice requires the payment of an amount...
25. The amount required to be paid under the notice, the...
26. Contact details
27. Explanatory notes

SCHEDULE 2 — Information to be supplied with demand notices

PART 1 — Interpretation

1. Interpretation

PART 2 — Information to be supplied with demand notices

2. Amounts of gross expenditure
3. Amounts of council tax requirement
4. Statements concerning gross expenditure and council tax requirement
5. The billing authority's opinion of the effect that its gross...
6. Each relevant precepting authority's opinion of the effect that its...

Explanatory Note