
STATUTORY INSTRUMENTS

2013 No. 2977

The Council Tax (Reductions for Annexes) (England) Regulations 2013

Amendment of Regulations

5.—(1) The Council Tax (Administration and Enforcement) Regulations 1992(1) are amended in accordance with paragraph (2).

(2) In regulation 1 (citation, commencement and interpretation) for the definition of “discount” substitute—

““discount” means—

- (a) a discount under section 11 or section 11A of the Act;
- (b) a reduction in the amount of council tax payable for a dwelling under the Council Tax (Reductions for Annexes) (England) Regulations 2013; or
- (c) a reduction under section 13A(1)(a) or (c) where—
 - (i) a scheme under section 13A(2) of the Act provides, or
 - (ii) the billing authority has determined under section 13A(7) of the Act, that liability shall be reduced otherwise than to nil;”.

(3) The Council Tax (Demand Notices) (England) Regulations 2011(2) are amended in accordance with paragraph (4).

(4) In Schedule 1 (matters to be contained in demand notices)—

- (a) in paragraph 18—
 - (i) at the end of sub-paragraph (g) omit “or”;
 - (ii) at the end of sub-paragraph (h) insert “or” followed by—
 - “(i) a reduction made under the Council Tax (Reductions for Annexes) (England) Regulations 2013.”;
- (b) in paragraph 19 for “paragraph 18(a), (e) or (g)” substitute “paragraph 18(a), (e), (g) or (i)”; and
- (c) in paragraph 27(b) (explanatory notes) after paragraph (v) insert—
 - “(vi) a person may be eligible for a reduction under the Council Tax (Reductions for Annexes) (England) Regulations 2013;”.

(1) [S.I. 1992/613](#). A new definition of ‘discount’ in relation to was inserted in regulation 1 by [S.I. 2004/927](#) and substituted by [S.I. 2012/3086](#).

(2) [S.I. 2011/3038](#). Relevant amendments were made by [S.I. 2012/3087](#).