

**2013 No. 590**

**COUNCIL TAX, ENGLAND**

**The Council Tax (Administration and Enforcement)  
(Amendment) (England) Regulations 2013**

<i>Made</i> - - - -	<i>12th March 2013</i>
<i>Laid before Parliament</i>	<i>15th March 2013</i>
<i>Coming into force</i> - -	<i>10th April 2013</i>

The Secretary of State, in exercise of the powers conferred by sections 18 and 113(1) and (2) of, paragraph 15A of Schedule 2 to, and paragraph 6 of Schedule 3 to, the Local Government Finance Act 1992(a), makes the following Regulations:

**Citation, commencement and application**

1.—(1) These Regulations may be cited as the Council Tax (Administration and Enforcement) (Amendment) (England) Regulations 2013 and shall come into force on 10th April 2013.

(2) These Regulations apply in relation to England only.

**Amendment of Council Tax (Administration and Enforcement) Regulations 1992**

2.—(1) The Council Tax (Administration and Enforcement) Regulations 1992(b) are amended in accordance with paragraphs (2) to (7) below.

(2) In regulation 1(2) (citation, commencement and interpretation)—

(a) after the definition of “business day” insert—

““council tax offence” has the same meaning as in the Detection of Fraud Regulations;”  
;

(b) after the definition of “demand notice regulations” insert—

““Detection of Fraud Regulations” means the Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (England) Regulations 2013(c);”.

(3) After regulation 5 (information as to deaths) insert—

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(a) 1992 c.14. Section 18 was amended by section 14D(3) of the Local Government Finance Act 2012 (c.17). Section 113(1) was amended by paragraphs 2 and 9(a) of Schedule 1 to the Local Government Act 1999 (c.27); paragraphs 40 and 52 of Schedule 7 to the Local Government Act 2003 (c.26) and section 80 of the Localism Act 2011 (c.20). Paragraph 6 of Schedule 3 was amended by section 14D(8) of the Local Government Finance Act 2012 (c.17). Functions of the Secretary of State, so far as exercisable in relation to Wales, were transferred to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672), article 2 and Schedule 1.

(b) S.I. 1992/613. Relevant amendments were made by S.I. 1992/3008, S.I. 2005/2866 and S.I. 2012/3086.

(c) S.I. 2013/501.

**“Purposes for which a Revenue and Customs official may supply information**

**5A.** The purposes prescribed under paragraph 15A(1) of Schedule 2 to the Act are—

- (a) making a council tax reduction scheme;
- (b) determining a person’s entitlement or continued entitlement to a reduction under a council tax reduction scheme;
- (c) preventing, detecting, securing evidence of, or prosecuting the commission of, a council tax offence.

**Purposes for which information supplied under paragraph 15A may be used**

**5B.** The purposes prescribed under paragraph 15A(3) of Schedule 2 to the Act are any purposes connected with—

- (a) making a council tax reduction scheme;
- (b) determining a person’s entitlement or continued entitlement to a reduction under a council tax reduction scheme;
- (c) preventing, detecting, securing evidence of, or prosecuting the commission of, a council tax offence;
- (d) any proceedings before the Valuation Tribunal for England<sup>(a)</sup> in connection with a reduction under a council tax reduction scheme.

**Purposes for which information supplied under paragraph 15A may be supplied**

**5C.** The purposes prescribed under paragraph 15A(4) of Schedule 2 to the Act are—

- (a) making a council tax reduction scheme;
- (b) determining a person’s entitlement or continued entitlement to a reduction under a council tax reduction scheme;
- (c) preventing, detecting, securing evidence of, or prosecuting the commission of, a council tax offence.”.

(4) In regulation 27(2)(e)(i) (joint taxpayers), in the paragraph to be substituted for paragraph 1 of regulation 29, after “paragraph 1 of Schedule 3 to the Act” insert “or under any of regulations 11 to 13 of the Detection of Fraud Regulations”.

(5) In regulation 29 (collection of penalties)—

- (a) in paragraph (1), after “sub-paragraphs (1) to (3) of paragraph 1 of Schedule 3 to the Act” insert “or under any of regulations 11 to 13 of the Detection of Fraud Regulations”;
- (b) in paragraph (3) for “paragraph 4 of Schedule 11” substitute “paragraph A3 of Schedule 11”;
- (c) in paragraph (5), after “paragraph 1(6) of Schedule 3 to the Act” insert “, regulation 12(4) or regulation 13(6) of the Detection of Fraud Regulations.”;

(6) In regulation 58(1)(c), after “sub-paragraphs (1) to (3) of paragraph 1 of Schedule 3 to the Act” insert “or under any of regulations 11 to 13 of the Detection of Fraud Regulations”.

(7) In paragraph 2(3A) of Schedule 1, after “a notice to which paragraph (1) of regulation 20” insert “applies”.

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

*Brandon Lewis*  
Parliamentary Under Secretary of State

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(a) The Valuation Tribunal for England was established by paragraph A1 of Schedule 11 to the Local Government Finance Act 1992 (c.41); paragraph A1 was inserted by the Local Government and Public Involvement in Health Act 2007, Schedule 15, paragraphs 1 and 2 (c.28).

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

The Council Tax (Administration and Enforcement) Regulations 1992 (“the 1992 Regulations”) make provision about the billing, collection and enforcement of council tax. These Regulations amend the 1992 Regulations in relation to England to take into account penalties under the Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (England) Regulations 2013 (S.I. 2013/501) which relate to local council tax reduction schemes introduced through the Local Government Finance Act 2012.

Paragraph 15A of Schedule 2 to the Local Government Finance Act 1992 enables officials of Her Majesty’s Revenue and Customs to supply information to qualifying persons for prescribed purposes relating to council tax. “Qualifying person” is defined in paragraph 15A(2) and consists of billing authorities in England and persons exercising functions of such an authority, or providing services relating to such an authority, relating to council tax. These Regulations also amend the 1992 Regulations in relation to England to prescribe the purposes for which information may be supplied to a qualifying person, the purposes for which such information may be used by such a person and the purposes for which it may be supplied to another qualifying person.

A full impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen and the impact on the public sector is minimal.

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STATUTORY INSTRUMENTS

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