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STATUTORY INSTRUMENTS

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**2013 No. 590**

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

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

2.—(1) The Council Tax (Administration and Enforcement) Regulations 1992<sup>(1)</sup> 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<sup>(2)</sup>;”.

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

**“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>(3)</sup> in connection with a reduction under a council tax reduction scheme.

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

(2) [S.I. 2013/501](#).

(3) 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).

**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”.