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STATUTORY INSTRUMENTS

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**2020 No. 21**

**COUNCIL TAX, ENGLAND**

**The Council Tax (Demand Notices)  
(England) (Amendment) Regulations 2020**

<i>Made</i>	- - - -	<i>8th January 2020</i>
<i>Laid before Parliament</i>		<i>10th January 2020</i>
<i>Coming into force</i>	- -	<i>5th February 2020</i>

The Secretary of State makes the following Regulations in exercise of the powers conferred by section 113(1) and (2) of, and paragraphs 1(1) and 2(4)(j) of Schedule 2 to, the Local Government Finance Act 1992(1):

**Citation and commencement**

1. These Regulations may be cited as the Council Tax (Demand Notices) (England) (Amendment) Regulations 2020 and come into force on 5th February 2020.

**Amendment of the Council Tax (Demand Notices) (England) Regulations 2011**

2.—(1) Schedule 2 to the Council Tax (Demand Notices) (England) Regulations 2011(2) (information to be supplied with demand notices) is amended as follows.

(2) In paragraph 8, for “the year beginning in 2017 and any subsequent year” substitute “the years(3) beginning in 2017, 2018 and 2019”.

(3) After paragraph 8, insert—

“9. In relation to the year beginning in 2020 and any subsequent year, the following statement—

The Secretary of State made an offer to adult social care authorities. (“Adult social care authorities” are local authorities which have functions under Part 1 of the Care Act 2014, namely county councils in England, district councils for an area in England for which there is no county council, London borough councils, the Common Council of the City of London and the Council of the Isles of Scilly.)

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(1) 1992 c.14. See section 116(1) for the definition of “prescribed”. Section 113(1) and (2) 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); section 80 of the Localism Act 2011 (c.20); S.I. 2013/2597 and S.I. 2016/997.  
(2) S.I. 2011/3038, amended by S.I. 2017/13; there are other amending instruments but none is relevant.  
(3) See regulation 2(2)(c) of S.I. 2011/3038 for the definition of “year”.

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**Status:** This is the original version (as it was originally made).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

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The offer was the option of an adult social care authority being able to charge an additional “precept” on its council tax without holding a referendum, to assist the authority in meeting its expenditure on adult social care from the financial year 2016-17. It was originally made in respect of the financial years up to and including 2019-20. If the Secretary of State chooses to renew this offer in respect of a particular financial year, this is subject to the approval of the House of Commons.”.

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

*Luke Hall*  
Parliamentary Under Secretary of State  
Ministry of Housing, Communities and Local  
Government

8th January 2020

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## EXPLANATORY NOTE

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

These Regulations amend the Council Tax (Demand Notices) (England) Regulations 2011 ([S.I. 2011/3038](#)) (“the 2011 Regulations”). The 2011 Regulations make provision about matters to be contained in, and information to be supplied with, council tax demand notices.

Paragraph 8 of Schedule 2 to the 2011 Regulations contains a statement that must be included in the information supplied with demand notices for the financial year beginning in 2017 and any subsequent year. This statement provides additional information about council tax charged specifically to fund expenditure on adult social care functions (which is known as “the adult social care precept”).

Regulation 2 amends paragraph 8 and inserts a new paragraph 9 in order to explain how the adult social care precept will apply (if applicable) to the financial year beginning in 2020 and any subsequent year.

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