

## SCHEDULES

### SCHEDULE 2

Sections 14(1) and 97(3).

#### ADMINISTRATION

##### *Introduction*

- 1 (1) The Secretary of State may make regulations containing such provision as he thinks fit in relation to—
- (a) the collection of amounts persons are liable to pay in respect of council tax; and
  - (b) other aspects of administration as regards council tax.
- (2) Any reference in this Schedule to an authority is a reference to a billing authority or a levying authority.

##### *Collection of council tax*

- 2 (1) In the following provisions of this paragraph—
- (a) any reference to the liable person is a reference to a person who is solely liable to pay to an authority, in respect of a particular dwelling, an amount in respect of council tax for a financial year, and includes, unless the context otherwise requires, a reference to a person who in the opinion of the authority will be so liable; and
  - (b) any reference to the chargeable amount is a reference to the amount the liable person is or will be liable to pay.
- (2) Regulations under this Schedule may include provision—
- (a) that the liable person is to make payments on account of the chargeable amount, which may include payments during the course of the financial year concerned;
  - (b) that payments on account must be made in accordance with an agreement between the liable person and the authority or a prescribed scheme for payment by instalments or a scheme for such payment made by the authority in accordance with prescribed rules;
  - (c) that in prescribed circumstances payments on account must be calculated by reference to an estimate of the chargeable amount; and
  - (d) that an estimate must be made on prescribed assumptions.
- (3) Regulations under this Schedule may include provision—
- (a) that any person appearing to an authority to be a resident, owner or managing agent of a particular dwelling shall supply to the authority such information as fulfils the following conditions—
    - (i) it is in the possession or control of the person concerned;
    - (ii) the authority requests the person concerned to supply it; and

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- (iii) it is requested by the authority for the purpose of identifying the person who, in respect of any period specified in the request, is or will be the liable person in relation to the dwelling;
  - (b) that the information is to be supplied within a prescribed period of the request being made and, if the authority so requires, in a form specified in the request; and
  - (c) that a request may be served on the person concerned either by name or by such description as may be prescribed.
- (4) Regulations under this Schedule may include provision—
- (a) that the authority must serve a notice or notices on the liable person stating the chargeable amount or its estimated amount and what payment or payments he is required to make (by way of instalment or otherwise);
  - (b) that no payment on account of the chargeable amount need be made unless a notice requires it;
  - (c) that a notice may be served on the liable person either by name or by such description as may be prescribed;
  - (d) that a notice must be in a prescribed form;
  - (e) that a notice must contain prescribed matters;
  - (f) that a notice must not contain other prescribed matters;
  - (g) that where a notice is invalid because it does not comply with regulations under paragraph (d) or (e) above, and the circumstances are such as may be prescribed, a requirement contained in the notice by virtue of regulations under paragraph (a) or (b) above shall nevertheless have effect as if the notice were valid;
  - (h) that where a notice is invalid because it does not comply with regulations under paragraph (d) above, and a requirement has effect by virtue of regulations under paragraph (g) above, the authority must take prescribed steps to issue to the liable person a document in the form which the notice would have taken had it complied with regulations under paragraph (d) above;
  - (i) that where a notice is invalid because it does not comply with regulations under paragraph (e) above, and a requirement has effect by virtue of regulations under paragraph (g) above, the authority must take prescribed steps to inform the liable person of such of the matters prescribed under paragraph (e) above as were not contained in the notice; and
  - (j) that the authority must supply prescribed information to the liable person when it serves a notice.
- (5) Regulations under this Schedule may include provision—
- (a) that if the liable person fails to pay an instalment in accordance with the regulations, the unpaid balance of the chargeable amount or its estimated amount is to be payable on the day after the end of a prescribed period which begins with the day of the failure; and
  - (b) that any amount paid by the liable person in excess of his liability (whether the excess arises because an estimate turns out to be wrong or otherwise) must be repaid or credited against any subsequent liability.
- 3 (1) Regulations under this Schedule may include provision as to the collection of amounts persons are jointly and severally liable to pay in respect of council tax.

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- (2) The regulations may include provision equivalent to that included under paragraph 2 above subject to any modifications the Secretary of State thinks fit.
- (3) The regulations may include rules for determining whether any payment made by a person jointly and severally liable as to a fraction of an amount is (or is not) made towards satisfaction of his liability as to that fraction.

#### *Discounts*

- 4 (1) In the following provisions of this paragraph—
    - (a) any reference to the chargeable amount is a reference to an amount which, in respect of a particular dwelling, a person is solely liable to pay to an authority in respect of council tax for a financial year, and includes, unless the context otherwise requires, an amount which in the opinion of the authority a person will be so liable to pay; and
    - (b) any reference to any calculation of the chargeable amount includes a reference to any estimate of the amount.
  - (2) Regulations under this Schedule may include provision that, before making any calculation of the chargeable amount for the purposes of regulations under this Schedule, the authority shall take reasonable steps to ascertain whether that amount is subject to any discount, and if so, the amount of that discount.
  - (3) The regulations may include provision that—
    - (a) where (having taken such steps) the authority has no reason to believe that the chargeable amount is subject to a discount, it shall assume, in making any calculation of the chargeable amount for the purposes of regulations under this Schedule, that the chargeable amount is not subject to any discount; and
    - (b) where (having taken such steps) the authority has reason to believe that the chargeable amount is subject to a discount of a particular amount, it shall assume, in making any such calculation, that the chargeable amount is subject to a discount of that amount.
  - (4) The regulations may include provision that the authority must inform the person who is or will be liable to pay the chargeable amount of that assumption.
  - (5) The regulations may include provision that where—
    - (a) in accordance with any provision included under sub-paragraph (4) above the authority informs the person concerned that it has assumed that the chargeable amount is subject to a discount of a particular amount; and
    - (b) at any time before the end of the financial year following the financial year concerned, the person has reason to believe that the chargeable amount is not in fact subject to any discount, or is subject to a discount of a smaller amount, the person shall, within such period as may be prescribed, notify the authority of his belief.
  - (6) In construing the reference in sub-paragraph (5)(b) above to the chargeable amount, the fact that the person concerned has wholly or partly discharged his liability to pay the amount shall be ignored.
- 5 Regulations under this Schedule may include, as regards a case where persons are or will be jointly and severally liable to pay to an authority, in respect of a particular dwelling, an amount in respect of council tax for a financial year,

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provision equivalent to that included under paragraph 4 above subject to any modifications the Secretary of State thinks fit.

*Reductions for lump sum payment etc.*

- 6 (1) Regulations under this Schedule may include provision empowering an authority, subject to such conditions as may be prescribed, to accept, in such cases as the authority may determine and in satisfaction of a person's sole liability to pay in respect of a dwelling an amount ("the chargeable amount") in respect of council tax for a financial year, an amount which—
- (a) is determined by the authority; and
  - (b) is payable in a single lump sum; and
  - (c) is less than the authority's estimate of the chargeable amount.
- (2) The regulations may include provision empowering or requiring the authority to make such adjustments (whether by way of an additional sum due to the authority or by way of repayment or credit by the authority or otherwise) as may be prescribed where the chargeable amount is subsequently estimated to be or proves to be greater or less than the amount originally (or last) estimated.
- (3) The regulations may include, as regards a case where persons are jointly and severally liable to pay the chargeable amount, provision equivalent to that included under sub-paragraphs (1) and (2) above subject to any modifications the Secretary of State thinks fit.
- (4) The regulations may include provision that, in a case where an authority has made provision by virtue of any of sub-paragraphs (1) to (3) above, any provision which is included in regulations under this Schedule by virtue of paragraph 2 or 3 above and is prescribed under this sub-paragraph shall not apply.
- 7 (1) Regulations under this Schedule may include provision that where—
- (a) a person has sole liability to pay to an authority a sum on account in respect of council tax;
  - (b) a sum smaller than that sum is paid; and
  - (c) such conditions as may be prescribed are fulfilled;
- the authority may accept the smaller sum in satisfaction of the liability to pay the sum on account.
- (2) The regulations may include provision that—
- (a) for prescribed purposes the sum on account shall be treated as having been paid in full;
  - (b) for other prescribed purposes the fact that only the smaller sum has been paid shall be taken into account.
- (3) The regulations may include, as regards a case where persons are jointly and severally liable to pay to an authority a sum on account in respect of council tax, provision equivalent to that included under sub-paragraphs (1) and (2) above subject to any modifications the Secretary of State thinks fit.

*Exempt dwellings etc.*

- 8 (1) Regulations under this Schedule may include provision that an authority which has received a copy of a proposed list sent to it under section 22(5)(b) or 85(1)(b) of this

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Act shall, as respects each dwelling shown in the copy which in the opinion of the authority will be a relevant dwelling on the day when the list comes into force, notify the person concerned of such matters relating to the dwelling's entry in the copy as may be prescribed.

- (2) Regulations under this Schedule may include provision that in any case where—
- (a) a dwelling is not shown in the copy of a proposed list sent to an authority under section 22(5)(b) or 85(1)(b) of this Act but is shown in the copy of the list sent to the authority under section 22(7) or 85(4) of this Act; and
  - (b) in the opinion of the authority the dwelling was a relevant dwelling on the day when the list came into force,

the authority shall notify the person concerned of such matters relating to the dwelling's entry in the copy of the list sent to the authority under section 22(7) or 85(4) of this Act as may be prescribed.

- (3) Regulations under this Schedule may include provision that in any case where—
- (a) the valuation band shown as applicable to a dwelling in the copy of a proposed list sent to an authority under section 22(5)(b) or 85(1)(b) of this Act is different from that shown as applicable to it in the copy of the list sent to the authority under section 22(7) or 85(4) of this Act; and
  - (b) in the opinion of the authority the dwelling was a relevant dwelling on the day when the list came into force,

the authority shall notify the person concerned of such matters relating to the dwelling's entry in the copy of the list sent to the authority under section 22(7) or 85(4) of this Act as may be prescribed.

- (4) The regulations may include provision—
- (a) as to the period within which or time at which any notification must be given;
  - (b) prescribing additional information which the notification must contain;
  - (c) that if at the time when a person is notified under any provision included in regulations under sub-paragraph (2) or (3) above the authority has not yet given him a notification under any provision included in regulations under sub-paragraph (1) above, the authority shall not be required to give him such a notification.

- (5) For the purposes of this paragraph a dwelling is a relevant dwelling on any day if—
- (a) on the day the dwelling is an exempt dwelling; or
  - (b) in respect of the financial year in which the day falls and the dwelling, the amount set under section 30 or 93 of this Act or, where the authority is a regional council, each amount set under section 93 of this Act is nil.

- (6) In this paragraph any reference to the person concerned is a reference to a person who, in respect of the particular dwelling, would be solely liable to pay to the authority an amount in respect of council tax for the particular day if the dwelling were not or had not been a relevant dwelling on that day.

- 9 (1) Regulations under this Schedule may include provision that, as regards each financial year, an authority shall take reasonable steps to ascertain whether any dwellings will be or were exempt dwellings for any period during the year.

- (2) The regulations may include provision that—
- (a) where (having taken such steps) the authority has no reason to believe that a particular dwelling will be or was an exempt dwelling for any period during

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the year, it shall assume, for the purposes of regulations under this Schedule, that the dwelling will be or was a chargeable dwelling for that period; and

- (b) where (having taken such steps) the authority has reason to believe that a particular dwelling will be or was an exempt dwelling for any period during the year, it shall assume, for those purposes, that the dwelling will be or was an exempt dwelling for that period.

(3) The regulations may include provision—

- (a) that the authority must inform the relevant person of that assumption;
- (b) prescribing additional information which the authority must give to that person;
- (c) as to the period within which or time at which any information must be given.

(4) The regulations may include provision that where—

- (a) in accordance with any provision included under sub-paragraph (3) above the authority informs the relevant person that it has assumed that the dwelling will be or was an exempt dwelling for a particular period during the year; and
- (b) at any time before the end of the following financial year, the person has reason to believe that in fact the dwelling will not be or was not an exempt dwelling for that period, or will be or was an exempt dwelling for a shorter period,

the person shall, within such period as may be prescribed, notify the authority of his belief.

(5) Regulations under this Schedule may include provision—

- (a) that any person appearing to an authority to be a resident, owner or managing agent of a particular dwelling shall supply to the authority such information as fulfils the following conditions—
  - (i) it is in the possession or control of the person concerned;
  - (ii) the authority requests the person concerned to supply it; and
  - (iii) it is requested by the authority for the purpose of identifying the person who, in respect of any period specified in the request, is or will be the relevant person in relation to the dwelling;
- (b) that the information is to be supplied within a prescribed period of the request being made and, if the authority so requires, in a form specified in the request; and
- (c) that a request may be served on the person concerned either by name or by such description as may be prescribed.

(6) In this paragraph any reference to the relevant person is a reference to a person who, in respect of the particular dwelling—

- (a) is or will be solely liable to pay to the authority an amount in respect of council tax for the period to which the assumption relates; or
- (b) would be so liable if the dwelling were not or had not been an exempt dwelling for that period.

- 10 (1) Regulations under this Schedule may include, as regards a case where, in respect of a particular dwelling, persons would be jointly and severally liable to pay to an authority an amount in respect of council tax for a particular day if the dwelling were not or had not been on that day a relevant dwelling for the purposes of paragraph 8 above, provision equivalent to that included under that paragraph subject to any modifications the Secretary of State thinks fit.

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- (2) Regulations under this Schedule may include, as regards a case where, in respect of a particular dwelling, persons—
- (a) are or will be jointly and severally liable to pay to an authority an amount in respect of council tax for a particular period; or
  - (b) would be so liable if the dwelling were not or had not been an exempt dwelling for that period,
- provision equivalent to that included under paragraph 9 above subject to any modifications the Secretary of State thinks fit.

*Supply of information to authorities*

- 11 (1) Regulations under this Schedule may include provision that any person mentioned in sub-paragraph (2) below shall supply to a billing authority such information as fulfils the following conditions—
- (a) it is in the possession or control of the person concerned;
  - (b) the authority requests the person concerned to supply it;
  - (c) it is requested by the authority for the purpose of carrying out its functions under Part I of this Act; and
  - (d) it does not fall within any prescribed description of information which need not be supplied.
- (2) The persons referred to in sub-paragraph (1) above are—
- (a) any other authority;
  - (b) any precepting authority;
  - (c) the electoral registration officer for any area in Great Britain; and
  - (d) any community charges registration officer.
- (3) The regulations may include provision that the information is to be supplied in a prescribed form and within a prescribed period of the request being made.
- (4) In this paragraph and paragraph 12 below references to any community charges registration officer shall be construed—
- (a) in relation to such officers in England or Wales, in accordance with section 26 of the 1988 Act; and
  - (b) in relation to such officers in Scotland, in accordance with section 12 of the 1987 Act.
- 12 (1) Regulations under this Schedule may include provision that any person mentioned in sub-paragraph (2) below shall supply to a levying authority such information as fulfils the following conditions—
- (a) it is in the possession or control of the person concerned;
  - (b) the authority request the person concerned to supply it;
  - (c) it is requested by the authority for the purpose of carrying out their functions under Part II of this Act; and
  - (d) it does not fall within any prescribed description of information which need not be supplied.
- (2) The persons referred to in sub-paragraph (1) above are—
- (a) any other authority;
  - (b) any district council;
  - (c) the electoral registration officer for any area in Great Britain;

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- (d) any community charges registration officer;
    - (e) the local assessor for the levying authority's area; and
    - (f) any housing body operating in the levying authority's area.
  - (3) The regulations may include provision that the information is to be supplied in a prescribed form and within a prescribed period of the request being made.
- 13
- (1) Regulations under this Schedule may include provision that—
    - (a) a registrar of births and deaths in England and Wales shall supply to any appropriate billing authority which is prescribed such particulars of such deaths as may be prescribed;
    - (b) the Registrar General for England and Wales shall supply to any billing authority which is prescribed such particulars of such deaths as may be prescribed.
  - (2) Regulations under this Schedule may include provision that—
    - (a) a district registrar in Scotland shall supply to any appropriate levying authority which is prescribed such particulars of such deaths as may be prescribed;
    - (b) the Registrar General for Scotland shall supply to any levying authority which is prescribed such particulars of such deaths as may be prescribed.
  - (3) The regulations may include provision as to the times at which and the manner in which the particulars are to be supplied.
  - (4) For the purposes of this paragraph—
    - (a) an appropriate billing authority, in relation to a registrar of births and deaths, is a billing authority whose area includes all or part of, or falls within, the registrar's sub-district;
    - (b) an appropriate levying authority, in relation to a district registrar, is a levying authority whose area includes all or part of, or falls within, the registrar's registration district.
- 14
- (1) Where regulations under this Schedule impose a duty on a billing authority to supply information to any person, they may also require—
    - (a) the Secretary of State;
    - (b) any appropriate precepting authority; or
    - (c) any appropriate levying body,to supply the billing authority with prescribed information if the Secretary of State considers it to be information the billing authority needs in order to fulfil its duty.
  - (2) Where regulations under this Schedule contain provision about the contents or form of a notice to be served by a billing authority, they may also require the Secretary of State or any appropriate precepting authority to supply the billing authority with prescribed information if the Secretary of State considers it to be information the billing authority needs to ensure that the provision is met.
  - (3) Where any person other than the Secretary of State fails to supply information to a billing authority in accordance with regulations made by virtue of sub-paragraph (1) or (2) above, he shall be liable to indemnify the authority against any loss or damage which the authority sustains in consequence of the failure.



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- (4) For the purposes of sub-paragraph (1) or (2) above an authority is an appropriate precepting authority in relation to a billing authority if it has power to issue a precept to the billing authority.
  - (5) For the purposes of sub-paragraph (1) above a body is an appropriate levying body in relation to a billing authority if—
    - (a) it has power to issue a levy or special levy to the billing authority; or
    - (b) it has power to issue a levy to a county council which has power to issue a precept to the billing authority.
- 15 (1) Regulations under this Schedule may include provision that no duty of confidentiality shall prevent the Secretary of State from disclosing relevant information to an authority.
- (2) For the purposes of this paragraph information is relevant information if—
  - (a) it was obtained by the Secretary of State in exercising his functions under the Social Security Acts;
  - (b) the Secretary of State believes it would be useful to the authority in exercising its functions under Part I or II of this Act; and
  - (c) it falls within a prescribed description.

*Supply of information by authorities*

- 16 (1) Regulations under this Schedule may include provision that (so far as it does not have power to do so apart from the regulations) an authority may supply relevant information to another authority, even if it is not requested to supply the information.
- (2) For the purposes of this paragraph information is relevant information if—
  - (a) it was obtained by the first-mentioned authority in exercising its functions under Part I or II of this Act;
  - (b) it believes it would be useful to the other authority in exercising its functions under either of those Parts; and
  - (c) it does not fall within any prescribed description of information which is not to be supplied.
- 17 (1) Regulations under this Schedule may include provision that an authority—
  - (a) may supply relevant information to any person who requests it for a purpose not relating to Part I or II of this Act; and
  - (b) may charge a prescribed fee for supplying the information.
- (2) For the purposes of sub-paragraph (1) above information is relevant information if—
  - (a) it was obtained by the authority for the purpose of carrying out its functions under Part I or II of this Act; and
  - (b) it is not personal information.
- (3) For the purposes of sub-paragraph (2) above personal information is information which relates to an individual (living or dead) who can be identified from that information or from that and other information supplied to any person by the authority; and personal information includes any expression of opinion about the individual and any indication of the intentions of any person in respect of the individual.

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*Use of information by authorities*

- 18 Regulations under this Schedule may include provision that, in carrying out its functions under Part I or II of this Act, an authority may use information which—
- (a) is obtained under any other enactment; and
  - (b) does not fall within any prescribed description of information which cannot be used.

*Arrangements with Scottish housing bodies*

- 19 (1) Subject to sub-paragraph (3) below, a levying authority may make arrangements with a housing body for the exercise by that body on behalf of the authority of any of—
- (a) the authority's functions under or by virtue of this Schedule or Schedule 3 or 8 to this Act; or
  - (b) the authority's responsibilities as regards council tax benefit in pursuance of Part VII of the Social Security Contributions and Benefits Act 1992.
- (2) Arrangements under sub-paragraph (1) above may, without prejudice to the generality of that sub-paragraph—
- (a) provide that a housing body may accept service of a notice under section 81(4) of this Act on behalf of a levying authority and may exercise the functions of that authority under subsections (7) and (8) of that section;
  - (b) provide as to the terms upon which, instalments by which and manner in which council tax is to be payable to and collected and recovered by the body.
- (3) Arrangements under this paragraph for the exercise of functions under paragraph 2(1)(a) of Schedule 8 to this Act may be made only with a district council.
- (4) Every person by whom council tax is payable to a housing body under arrangements under this paragraph shall pay it to the body in accordance with those arrangements.
- (5) Arrangements under sub-paragraph (1) above shall be on such terms as may be agreed between the levying authority and the housing body or, failing agreement, as may be determined by the Secretary of State.
- (6) Where the Secretary of State is satisfied that a levying authority wish to make arrangements under sub-paragraph (1) above with a housing body but that body has not agreed to enter into them, he may, by regulations made after consultation with the authority and the body, require the body to do so.
- (7) No document issued by a housing body in pursuance of an arrangement made under this paragraph to a person liable to pay council tax or any instalment of council tax shall contain or refer to arrangements for any payment other than—
- (a) the payment of any council tax instalment;
  - (b) the payment of any council water charge; or
  - (c) the payment of any council tax benefit in pursuance of Part VII of the Social Security Contributions and Benefits Act 1992.

*Supplemental*

- 20 In this Schedule—
- (a) any reference to a payment on account of an amount, however expressed, is to any payment (whether interim, final or sole) in respect of the amount; and

- (b) any reference to a managing agent, in relation to a dwelling, is to a person authorised to arrange lettings of the dwelling.