
STATUTORY INSTRUMENTS

1992 No. 613

**The Council Tax (Administration
and Enforcement) Regulations 1992**

PART III

Exempt Dwellings, Etc

Information for owners of exempt dwellings, etc.

7.—(1) Subject to paragraph (5), a billing authority which has received a copy of a proposed list sent to it under section 22(5)(b) of the 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 the valuation band shown in the copy as applicable to the dwelling.

(2) Where—

- (a) a dwelling is not shown in the copy of a proposed list sent as mentioned in paragraph (1) but is shown in the copy of the list sent to the authority under section 22(7) of the 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 the valuation band shown in the list as applicable to the dwelling.

(3) Where—

- (a) the valuation band shown as applicable to a dwelling in the copy of a proposed list sent to a billing authority under section 22(5)(b) of the Act is different from that shown as applicable to it in the copy of the list sent to the authority under section 22(7) of the 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 the reason for the difference.

(4) A notification required to be given—

- (a) by paragraph (1), shall be given within the period of 4 months beginning on the day on which the authority received the copy of the proposed list;
- (b) by paragraph (2) or (3), shall be given within the period of 2 months beginning on the day on which the authority received a copy of the list.

(5) If at the time when a person is notified as mentioned in paragraph (3) the authority has not yet given him a notification under paragraph (1), the authority shall not be required to give him such a notification.

(6) For the purposes of this regulation—

- (a) a dwelling is a relevant dwelling on any day if—

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax (Administration and Enforcement) Regulations 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (i) on the day the dwelling is an exempt dwelling⁽¹⁾; or
 - (ii) in respect of the financial year in which the day falls and the dwelling, the amount set under section 30 of the Act is nil; and
- (b) any reference to the person concerned, in relation to a dwelling, is a reference to the person who would be liable (whether solely or jointly and severally) 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.

Commencement Information

I1 Reg. 7 in force at 1.4.1992, see [reg. 1\(1\)](#)

Inquiries as to dwellings

8. A billing authority shall, as regards each financial year commencing with the financial year beginning on 1st April 1993, take reasonable steps to ascertain whether any dwellings in its area will be or were exempt dwellings for any period during the year.

Commencement Information

I2 Reg. 8 in force at 1.4.1992, see [reg. 1\(1\)](#)

Assumptions as to dwellings

9.—(1) Where, having taken such steps as are referred to in regulation 8, a billing authority has no reason to believe that a particular dwelling will be or was an exempt dwelling for any period during the year, it shall assume, for the purposes of Part V of these Regulations, that the dwelling will be or was a chargeable dwelling for that period.

(2) Where, having taken such steps as are referred to in regulation 8, a billing authority has reason to believe that a particular dwelling will be or was an exempt dwelling for a period during the year, it shall assume, for the purposes of the said Part V, that the dwelling will be or was an exempt dwelling for that period.

Commencement Information

I3 Reg. 9 in force at 1.4.1992, see [reg. 1\(1\)](#)

Notification of assumption

10.—(1) Subject to paragraphs (5) and (6), a billing authority which has made such an assumption as is mentioned in regulation 9(2) shall, in accordance with paragraph (2), inform the relevant person of the assumption made in his case.

(2) Information shall be given by notice in writing and as soon as reasonably practicable after the assumption has been made.

(3) Subject to paragraph (6), a billing authority shall supply with any notice given in accordance with paragraph (2) a statement—

(1) See the Council Tax (Exempt Dwellings) Order 1992 ([S.I. 1992/558](#)).

- (a) specifying the valuation band shown in the authority's valuation list as applicable to the dwelling,
- (b) summarising the effect of any regulations under section 24 of the Act relevant to the making by a person (other than a billing authority) of a proposal for the alteration of that list,
- (c) specifying—
 - (i) where the notice is given after the end of the financial year in which the period to which the assumption relates falls, the amount which, subject to paragraph (4), would have been payable in respect of council tax for that period if the dwelling had been a chargeable dwelling⁽²⁾ throughout that period; or
 - (ii) in any other case, the authority's estimate of that amount,
- (d) summarising the classes of dwelling which are for the time being exempt dwellings for the purposes of Chapter I of Part I of the Act, and
- (e) where the amount first set for the financial year in question under section 30 of the Act is nil, that, if the dwelling is or becomes a chargeable dwelling on any day of that year, no council tax will be payable for that year in respect of the dwelling unless an amount is set in substitution for the nil amount.

(4) In determining an amount for the purpose of paragraph (3)(c), the authority shall assume that, as regards each day of the period to which the assumption relates, sections 11 and 12 of the Act, section 131 (council tax benefit) of the Social Security Contributions and Benefits Act 1992⁽³⁾ and regulations under section 13 of the Act do not apply in the case of the person concerned.

(5) Where, as regards a particular dwelling and period, there is more than one relevant person, nothing in paragraph (1) shall require information to be given, as regards that dwelling and period, to more than one of them.

(6) Information need not be given under this regulation insofar as it would be repetitive of information given to the person concerned in accordance with regulation 7 of these Regulations or any provision of demand notice regulations.

(7) In this regulation, references to the relevant person are references to a person who, in respect of the particular dwelling, would be liable (whether solely or jointly and severally) to pay to the authority an amount in respect of council tax for the period to which the assumption relates if the dwelling were not or had not been an exempt dwelling for that period.

Commencement Information

14 Reg. 10 in force at 1.4.1992, see [reg. 1\(1\)](#)

Correction of assumptions

11.—(1) Subject to paragraph (2), where a person—

- (a) has been informed in accordance with paragraph (1) of regulation 10 or as mentioned in paragraph (6) of that regulation of an assumption under regulation 9(2) made in his case; and
- (b) at any time before the end of the financial year following the financial year in respect of which the assumption is made, has reason to believe that the dwelling concerned will not

(2) See the definition in section 4(2) of the Local Government Finance Act 1992.

(3) 1992 c. 4. Section 131 is amended by the Local Government Finance Act 1992, Schedule 9, paragraph 4.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax (Administration and Enforcement) Regulations 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

be or was not an exempt dwelling for the period concerned, or will be or was an exempt dwelling for a shorter period,

he shall, within the period of 21 days beginning on the day on which he first has reason so to believe, notify the authority in writing of his belief.

(2) Where persons are jointly and severally liable to pay council tax in respect of the dwelling and period concerned, the duty under paragraph (1) to supply information is a duty of each of them, but is discharged if one of them supplies the information on behalf of both or all of them.

(3) References in paragraphs (1) and (2) to the dwelling and period concerned are to the dwelling and period to which the relevant assumption relates.

Commencement Information

I5 Reg. 11 in force at 1.4.1992, see [reg. 1\(1\)](#)

Information relating to exempt dwellings, etc.

12.—(1) A person who appears to a billing authority to be a resident, owner or managing agent of a particular dwelling in respect of which an assumption under regulation 9(2) has been made shall supply to the authority such information as fulfils the following conditions—

- (a) it is in the possession or control of the person concerned;
- (b) the authority request (by notice in writing) the person concerned to supply it; and
- (c) it is requested by the authority for the purposes of identifying the person who, in respect of any period specified in the notice, is or will be the relevant person in relation to the dwelling.

(2) A person on whom such a notice as is mentioned in paragraph (1) is served shall supply the information so requested—

- (a) within the period of 21 days beginning on the day on which the notice was served; and
- (b) if the authority so requires, in the form specified in the request.

(3) References in this regulation to the relevant person are references to a person who, in respect of the particular dwelling—

- (a) is or will be liable (whether solely or jointly and severally) 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.

Commencement Information

I6 Reg. 12 in force at 1.4.1992, see [reg. 1\(1\)](#)

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax (Administration and Enforcement) Regulations 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- Instrument amended by [S.I. 1995/247 reg.17\(1\)\(3\)](#)
- Instrument extended by [S.I. 1995/247 reg.16](#)
- re 1(2) (defns of Exempt Dwellings Order and managing agent) added by [S.I. 1992/3008 reg.3](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch.1 para 4A added by [S.I. 1992/3008 reg.20\(b\)](#)
- Sch.1 para 10(1)(h) added by [S.I. 1992/3008 reg.20\(d\)\(iii\)](#)
- Sch.1 para.2(7) added by [S.I. 1995/22 reg.5\(b\)](#)
- Sch.1 para.10(6)(aa) added by [S.I. 1995/22 reg.6\(b\)](#)
- Sch.1 para.10(6A) added by [S.I. 1995/22 reg.6\(c\)](#)
- Sch. 1 para. 2(3A)(3B) inserted by [S.I. 2012/3086 reg. 2\(14\)\(b\)](#)
- Sch. 1 para. 10(1)(ea)(eb) inserted by [S.I. 2012/3086 reg. 2\(15\)\(b\)](#)
- Sch. 1 para. 2(3A)(3B) inserted by [S.I. 2013/62 reg. 2\(12\)\(b\)](#)
- Sch. 1 para. 10(1)(ea)(eb) inserted by [S.I. 2017/41 reg. 2\(7\)](#)
- Sch. 1 para. 2(3A) word inserted by [S.I. 2013/590 reg. 2\(7\)](#)
- Sch. 3 para. 1 sums substituted by [S.I. 2004/1013 reg. 3\(a\)\(i\)](#)
- Sch. 3 Form words inserted by [S.I. 2013/630 reg. 56\(6\)](#)
- Sch. 3 form words inserted by [S.I. 2013/570 reg. 11](#)
- Sch.5 para.2A added by [S.I. 1998/295 reg.8\(4\)](#)
- Sch.6 added by [S.I. 1994/505 reg.9](#)
- sch 6 subst by [S.I. 2010/752 reg 3 schedule](#)
- Sch. 6 substituted by [S.I. 2011/528 reg. 3\(3\)](#)
- reg. 2(4) words omitted by [S.I. 2012/3086 reg. 2\(3\)\(a\)](#)
- reg. 2(4) words omitted by [S.I. 2013/62 reg. 2\(3\)\(a\)](#)
- reg. 2(4A)-(4C) inserted by [S.I. 2012/3086 reg. 2\(3\)\(b\)](#)
- reg. 2(4A)-(4C) inserted by [S.I. 2013/62 reg. 2\(3\)\(b\)](#)
- reg. 2(6) words substituted by [S.I. 2012/3086 reg. 2\(3\)\(c\)](#)
- reg. 2(6) words substituted by [S.I. 2013/62 reg. 2\(3\)\(c\)](#)
- reg. 2(7) words substituted by [S.I. 2012/3086 reg. 2\(3\)\(d\)](#)
- reg. 2(7) words substituted by [S.I. 2013/62 reg. 2\(3\)\(d\)](#)
- reg. 4(8)(a) word omitted by [S.I. 2012/3086 reg. 2\(4\)\(a\)](#)
- reg. 4(8)(a) word omitted by [S.I. 2013/62 reg. 2\(4\)\(a\)](#)
- reg. 4(8)(b) word substituted by [S.I. 2012/3086 reg. 2\(4\)\(b\)](#)
- reg. 4(8)(b) word substituted by [S.I. 2013/62 reg. 2\(4\)\(b\)](#)
- reg. 4(8)(c) inserted by [S.I. 2012/3086 reg. 2\(4\)\(c\)](#)
- reg. 4(8)(c) inserted by [S.I. 2013/62 reg. 2\(4\)\(c\)](#)
- reg. 5A-5C inserted by [S.I. 2013/590 reg. 2\(3\)](#)
- reg. 5A-5C inserted by [S.I. 2013/570 reg. 4](#)
- reg.7(3A) added by [S.I. 1992/3008 reg.7\(c\)](#)
- reg. 9(3) inserted by [S.I. 2012/3086 reg. 2\(5\)\(b\)](#)
- reg. 9(3) inserted by [S.I. 2013/62 reg. 2\(5\)\(b\)](#)
- reg. 9(3)(a) substituted by [S.I. 2014/129 reg. 4\(a\)](#)
- reg. 9(3)(b) substituted by [S.I. 2014/129 reg. 4\(b\)](#)
- reg. 10(6A) inserted by [S.I. 2012/3086 reg. 2\(6\)\(b\)](#)

- reg. 10(6A) inserted by S.I. 2013/62 reg. 2(6)(b)
- reg. 10(6A) words substituted by S.I. 2014/129 reg. 5(a)
- reg. 10(6A)(b)(i) substituted by S.I. 2014/129 reg. 5(b)
- reg. 11(1A) inserted by S.I. 2012/3086 reg. 2(7)(b)
- reg. 11(1A) inserted by S.I. 2013/62 reg. 2(7)(b)
- reg. 11(1A) words substituted by S.I. 2014/129 reg. 6
- reg. 15(3) inserted by S.I. 2012/3086 reg. 2(10)(d)
- reg. 15(3) inserted by S.I. 2013/62 reg. 2(8)(b)
- reg. 15(3)(a) substituted by S.I. 2014/129 reg. 7(a)
- reg. 15(3)(b) substituted by S.I. 2014/129 reg. 7(b)
- reg. 16(1A) inserted by S.I. 2012/3086 reg. 2(11)(c)
- reg. 16(1A) inserted by S.I. 2013/62 reg. 2(9)(b)
- reg. 16(1A) words substituted by S.I. 2014/129 reg. 8
- reg.17(1A)(1B) added by S.I. 1993/196 reg.2(b)
- reg. 17(1A) modified by S.I. 1995/3150 art. 5
- reg.17(1A)(a) amended by S.I. 1995/247 reg.19
- reg. 20(2A) inserted by S.I. 2012/3086 reg. 2(12)(b)
- reg. 20(2A) inserted by S.I. 2013/62 reg. 2(10)(b)
- reg. 20(2A)(a) substituted by S.I. 2014/129 reg. 9(a)
- reg. 20(2A)(b) substituted by S.I. 2014/129 reg. 9(b)
- reg. 20(3)(fa) inserted by S.I. 2012/3086 reg. 2(12)(d)
- reg. 20(3)(fa) inserted by S.I. 2013/62 reg. 2(10)(d)
- reg. 21(1A)-(1D) inserted by S.I. 2012/3086 reg. 2(13)
- reg. 21(1A)-(1D) inserted by S.I. 2013/62 reg. 2(11)
- reg. 21A21B inserted by S.I. 2012/672 reg. 2(2)
- reg. 27(2)(e)(i) words inserted by S.I. 2013/590 reg. 2(4)
- reg. 27(2)(e)(i) words inserted by S.I. 2013/570 reg. 5
- reg.32(5) added by S.I. 1992/3008 reg.13
- reg.35(2A) added by S.I. 1998/295 reg.3
- reg. 36A inserted by S.I. 2004/927 reg. 5(2)
- reg. 36A inserted by S.I. 2004/785 reg. 5(2)
- reg. 37(1A) inserted by S.I. 2004/927 reg. 6(b)
- reg. 37(1A) inserted by S.I. 2004/785 reg. 6(b)
- reg. 37(1A)(a) full stop substituted by S.I. 2014/600 Sch. para. 3(b)(i)
- reg. 37(1A)(b) omitted by S.I. 2014/600 Sch. para. 3(b)(ii)
- reg.37(4) added by S.I. 1998/295 reg.4(2)
- reg.38Sch.3 para 4(b) amended by S.I. 1992/3008 reg.16(2)
- reg.45(1A) added by S.I. 1993/773 reg.5
- reg.45(6A) added by S.I. 1998/295 reg.6
- reg.45A added by S.I. 1998/295 reg.7(2)
- reg. 45A omitted by S.I. 2014/600 Sch. para. 3(d)
- reg. 45A revoked by S.I. 2014/600 Sch. Pt. 2
- regs.46(2)(b)52(2)(b) amended by S.I. 1996/2405 reg.2
- regs.46(2)(b)52(2)(b) amended by S.I. 1996/2405 reg.2
- reg. 47(6A)(a) words substituted by S.I. 2014/600 Sch. para. 3(e)(iii)
- reg. 52(2)(b) words inserted by S.I. 2013/630 reg. 56(4)
- reg. 52(2)(b) words inserted by S.I. 2013/570 reg. 8
- reg.52(2A) added by S.I. 1993/773 reg.6(c)
- reg. 53(1)(1A) omitted by S.I. 2005/617 Sch. para. 151
- reg. 53(1A) inserted by S.I. 1996/675 Sch. para. 10
- reg.54(3A) added by S.I. 1992/3008 reg.18
- reg.54(5)(d) added by S.I. 1994/505 reg.8(a)(iii)
- reg. 54(5)(d) words inserted by S.I. 2013/630 reg. 56(5)
- reg. 54(5)(d) words inserted by S.I. 2013/570 reg. 9(a)
- reg.54(6A)(6B) added by S.I. 1994/505 reg.8(c)
- reg. 54(6A) words inserted by S.I. 2013/630 reg. 56(5)
- reg. 54(6A) words inserted by S.I. 2013/570 reg. 9(b)

- [reg.54\(9A\) added by S.I. 1993/773 reg.7\(a\)](#)