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## STATUTORY INSTRUMENTS

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# 1992 No. 613

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

### PART V

#### Billing

##### Failure to pay instalments

23.—(1) Subject to paragraph (2), where—

- (a) a demand notice has been served by a billing authority on a liable person,
- (b) instalments in respect of the council tax to which the notice relates are payable in accordance with Part I of Schedule 1 or, as the case may be, a Part II scheme, and
- (c) any such instalment is not paid in accordance with that Schedule or, as the case may be, the relevant scheme,

the billing authority shall serve a notice (“reminder notice”) on the liable person stating—

- (i) the instalments required to be paid,
- (ii) the effect of paragraph (3) below, and
- (iii) where the notice is the second such notice as regards the relevant year, the effect of paragraph (4) below.

(2) Nothing in paragraph (1) shall require the service of a reminder notice—

- (a) where all the instalments have fallen due; or
- (b) in the circumstances mentioned in paragraphs (3) and (4).

(3) If, within the period of 7 days beginning with the day on which a reminder notice is issued, the liable person fails to pay any instalments which are or will become due before the expiry of that period, the unpaid balance of the estimated amount shall become payable by him at the expiry of a further period of 7 days beginning with the day of the failure.

(4) If, after making a payment in accordance with a reminder notice which is the second such notice as regards the relevant year, the liable person fails to pay any subsequent instalment as regards that year on or before the day on which it falls due, the unpaid balance of the estimated amount shall become payable by him on the day following the day of the failure.

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##### Commencement Information

**II** Reg. 23 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](#)
- [reg.23\(1\)\(b\)](#) amended by [S.I. 1997/393 reg.4\(a\)\(i\)](#)
- [reg.23\(1\)\(b\)](#) amended by [S.I. 1997/393 reg.4\(a\)\(i\)](#)
- [reg.23\(1\)\(c\)](#) amended by [S.I. 1997/393 reg.4\(a\)\(ii\)](#)
- [reg.23\(1\)\(c\)](#) amended by [S.I. 1997/393 reg.4\(a\)\(ii\)](#)
- [reg.23\(1\)\(i\)-\(iii\)](#) replaced by [S.I. 1994/505 reg.3](#)
- [reg.23\(3\)\(4\)](#) amended by [S.I. 1997/393 reg.4\(b\)](#)
- [reg.23\(3\)\(4\)](#) amended by [S.I. 1997/393 reg.4\(b\)](#)
- [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)