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STATUTORY INSTRUMENTS

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**1992 No. 613**

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

**PART V**

**Billing**

**Joint and several liability: further provision**

**28.**—(1) An amount shall not be payable by a person pursuant to regulation 27(2) unless a notice has been served on him by the billing authority stating the amount; and it shall be due from him to the authority at the expiry of such period (being not less than 14 days) after the day of issue of the notice as is specified in it.

(2) A notice under paragraph (1) may be served before the expiry of the chargeable period; and if on the day such a notice is issued the relevant year has not expired, it shall be assumed that the circumstances concerning any factor which might affect the ratio

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in regulation 27(2) will remain as they stand at the time of issue of the notice; and without prejudice to the generality of the foregoing, the factors include—

- (a) the question whether, in a case to which regulation 27 applies by virtue of section 6(3) or (4)(b), 7(4) or (5), or 8(4) or (5) of the Act, on any day persons will be jointly and severally liable to pay any amount in respect of council tax,
- (b) the question whether, in a case to which regulation 27 applies by virtue of section 9(1) of the Act, the liable person will remain liable to the tax concerned.

(3) If a notice is served under paragraph (1) on such an assumption as is mentioned in paragraph (2), and the assumption is shown to be false, the billing authority shall serve a further notice—

- (a) in the case mentioned in paragraph (2)(a), on each of the persons concerned;
- (b) in the case mentioned in paragraph (2)(b), on the liable person and the spouse,

stating the revised sum for which the person is jointly and severally liable under this regulation, calculated on the assumptions mentioned in paragraph (2) and as if the notice mentioned in that paragraph were the further notice served under this paragraph.

(4) If after a notice is served under paragraph (1) a notice is served—

- (a) in the case mentioned in paragraph (2)(a), on any of the persons concerned;
- (b) in the case mentioned in paragraph (2)(b), on the liable person,

which adjusts an amount mentioned in regulation 27(2), or which otherwise notifies a change of the amounts with respect to which persons have a joint and several liability under that regulation, a further notice shall also be served on each of the other persons concerned or, as the case may be,

on the spouse, stating the revised sum for which the person or spouse is jointly and severally liable under the regulation.

(5) If the sum stated in the further notice served under paragraph (3) or (4) is greater than the sum stated in the notice served under paragraph (2), the amount of the difference shall be due from the other person concerned or, as the case may be, the spouse to the billing authority on the expiry of such period (being not less than 14 days) after the day of issue of the further notice as is specified in it.

(6) If the sum stated in the further notice served under paragraph (3) or (4) is less than the sum stated in the notice served under paragraph (1) and there has been an overpayment by the other person concerned or, as the case may be, the spouse, the amount overpaid—

- (a) shall be repaid if the other person or the spouse so requires, or
- (b) in any other case shall (as the billing authority determines) either be repaid or be credited against any subsequent liability of the person or the spouse to make a payment in respect of any council tax of the authority.

(7) Regulation 24(3)(b) applies as if the reference to the liable person includes, insofar as concerns the difference between the joint and several liability under regulation 27(1) of the spouse in respect of the appropriate amount or recalculated amount referred to in those provisions and the amount he has paid in respect of the estimated amount so referred to, a reference to the spouse, and as if the reference to regulation 24(6) were a reference to that provision as applied by paragraph (9) below; and accordingly any requirement which may be made by the liable person under regulation 24(3) for a calculation of the appropriate amount or for a recalculation of the estimated amount (as the case may be) may also be made by the spouse.

(8) In a case where—

- (a) payments have been made by the spouse under regulation 27 or this regulation, and by the liable person, in respect of any amount for which the latter is liable under this Part, and
- (b) a sum would fall to be repaid to the liable person or credited against a liability of his if all of those payments had been made by him,

the sum shall, to the extent that it does not exceed payments made by the spouse, be repaid to or credited in favour of the spouse.

(9) If the circumstances described in regulation 24(6) have arisen, the billing authority may require that any amount of the overpayment or difference mentioned in that provision which might otherwise fall to be repaid to the spouse shall, instead of being repaid, be credited against any prospective liability of the spouse under regulation 27.