
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—

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- (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

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

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

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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.7\(1\)-\(3\)](#) amended by [S.I. 1992/3008 reg.7\(a\)\(b\)](#)
- [reg.7\(4\)\(a\)](#) substituted by [S.I. 1992/3008 reg.7\(d\)](#)
- [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)