

**2012 No. 3086**

**COUNCIL TAX, ENGLAND**

**The Council Tax (Administration and Enforcement)  
(Amendment) (No.2) (England) Regulations 2012**

*Made* - - - - *11th December 2012*

*Laid before Parliament* *18th December 2012*

*Coming into force in accordance with regulation 1(1)*

The Secretary of State, in exercise of the powers conferred by sections 113(1) and (2) of, and paragraphs 1(1), 2(2), (4)(a), (ia) and (j), 4 to 6, 8 to 10 and 16 of Schedule 2 to, the Local Government Finance Act 1992(a), makes the following Regulations:

**Citation, commencement and application**

1.—(1) These Regulations may be cited as the Council Tax (Administration and Enforcement) (Amendment) (No.2) (England) Regulations 2012(b) and shall come into force on—

- (a) 10th January 2013 for the purposes of regulation 2(4) and regulation 2(1) in so far as it relates to regulation 2(4); and
- (b) 1st April 2013 for remaining purposes.

(2) These Regulations apply in relation to England only.

**Amendment of Regulations**

2.—(1) The Council Tax (Administration and Enforcement) Regulations 1992(c) are amended in accordance with paragraphs (2) to (15) below.

(2) In regulation 1 (citation, commencement and interpretation)—

(a) for the definition of “discount” substitute—

““discount” means a discount under section 11 or section 11A of the Act, or a reduction in the amount of council tax payable for a dwelling under section 13A(1)(a) or 13A(1)(c) where—

(a) a scheme under section 13A(2) of the Act provides; or

---

(a) 1992 c.14. See section 116(1) for the definition of “prescribed”. Relevant amendments were made by sections 10 (council tax reduction scheme), 12 (power to set higher amount for long-term empty dwellings) and 16 (provision of information about council tax) of the Local Government Finance Act 2012 (c.17). Paragraph 21 of Schedule 2 to the Local Government Finance Act 1992 was inserted by the Local Government Act 2003 section 127(1) and Schedule 7, paragraphs 40, 53(1) and (3). Functions of the Secretary of State, so far as exercisable in relation to Wales, were transferred to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672), article 2 and Schedule 1.

(b) See the Council Tax (Administration and Enforcement) (Amendment) (England) Regulations 2012 (S.I. 2012/672).

(c) S.I.1992/613. Relevant amendments were made by S.I. 1992/3008, S.I. 1995/22, S.I. 2003/2604, S.I. 2004/927 and S.I. 2006/237.

- (b) the billing authority has determined under section 13A(7) of the Act that liability shall be reduced otherwise than to nil;”;
- (b) for the definition of “exempt dwelling” substitute—
  - ““exempt dwelling” means a dwelling which is exempt from council tax under the Exempt Dwellings Order<sup>(a)</sup> or a dwelling in relation to which no council tax is payable by virtue of a reduction under section 13A(1)(a) or section 13A(1)(c) of the Act where—
    - (a) a scheme under section 13A(2) of the Act provides; or
    - (b) the billing authority has determined under section 13A(7) of the Act that liability shall be reduced to nil;”
- (c) at the end of the definition of “exempt dwelling” omit “and”;
- (d) at the end of the definition of “managing agent” for the full-stop substitute “;and”;
- (e) after the definition of “managing agent” insert—
  - ““premium” means an increase in the amount of council tax payable in respect of a dwelling under section 11B(1) of the Act.”
- (3) In regulation 2 (service of notices)—
  - (a) in paragraph (4) omit the words “, or any information required by the demand notice regulations to be supplied to any person when a demand notice (within the meaning of Part V of these Regulations) is served”;
  - (b) after paragraph (4) insert—
    - “(4A) Without prejudice to section 233 of the Local Government Act 1972<sup>(b)</sup> and subject to paragraphs (6) and (7) below, any information required by the demand notice regulations to be supplied to any person when a demand notice (within the meaning of Part V of these Regulations) is served:
      - (a) may be so supplied by sending the information to that person by electronic communication to such address as may be notified by that person for that purpose; or
      - (b) subject to paragraph (4B) shall be treated as supplied to that person where the billing authority has published the information on a website and that person is notified by way of the demand notice of—
        - (i) the publication of the information on a website;
        - (ii) the address of that website; and
        - (iii) the place on the website where the information may be accessed;
    - (4B) Sub-paragraph (b) of paragraph (4A) shall not apply where that person has requested a hard copy of the information.
    - (4C) Where a person requests a hard copy of the information referred to in paragraph (4A) in writing either before or after the demand notice is issued the authority must supply it as soon as reasonably practicable following receipt of the request.”;
  - (c) in paragraph (6) for “for the purpose of paragraph (4)(a)” substitute “for the purposes of paragraphs (4)(a) or (4A)(a)”;
  - (d) in paragraph (7) for “for the purpose of paragraph (4)(a)” substitute “for the purposes of paragraphs (4)(a) or (4A)(a)”.
- (4) In regulation 4 (information from public bodies)—
  - (a) at the end of paragraph (8)(a) omit “and”;
  - (b) at the end of paragraph (8)(b) for the full-stop substitute “, and”; and

---

(a) The Council Tax (Exempt Dwellings) Order 1992 (S.I. 1992/558).  
 (b) 1992 c.70.

(c) after paragraph (8)(b) insert—

“(c) it was not supplied to the first-mentioned authority under paragraph 15A of Schedule 2 to the Act or section 131 of the Welfare Reform Act 2012(a).”.

(5) In regulation 9 (assumptions as to dwellings)—

(a) at the beginning of paragraph (2) for “Where” substitute “Subject to paragraph (3), where”; and

(b) after paragraph (2) insert—

“(3) Where, having taken such steps as are referred to in regulation 8, a billing authority has reason to believe that a particular dwelling would be or would have been an exempt dwelling for a period during the year but for a determination made in relation to that dwelling under—

(a) paragraph 118(1)(c) of the scheme prescribed in the Schedule to the Council Tax Reduction Schemes (Default Scheme) (England) Regulations 2012(b); or

(b) a provision contained in an authority’s scheme under section 13A(2) of the Act by virtue of paragraph 14(1)(c) of Schedule 8 to the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012(c),

it shall assume, for the purposes of Part 5 of these Regulations, that the dwelling will be or was a chargeable dwelling for that period.”

(6) In regulation 10 (notification of assumptions)—

(a) in paragraph (3), after “Subject to paragraph (6)” insert “and (6A)”;

(b) after paragraph (6) insert—

“(6A) Where the dwelling in respect of which the assumption under regulation 9(2) is made is a dwelling in relation to which no council tax is payable by virtue of a reduction under section 13A(1)(a) of the Act where a scheme under section 13A(2) of the Act provides that liability shall be reduced to nil—

(a) paragraph (3) shall not apply;

(b) the billing authority shall supply with any notice given in accordance with paragraph (2) a statement—

(i) informing the person affected of the duty imposed by paragraph 115(1) of the scheme prescribed by the Schedule to the Council Tax Reduction Schemes (Default Scheme) (England) Regulations 2012 or contained in the authority’s scheme by virtue of paragraph 9(1) of Schedule 8 to the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012, as the case may be;

(ii) explaining the possible consequences (including prosecution) of failing to comply with that duty; and

(iii) setting out the circumstances a change in which might affect entitlement to the reduction or its amount.”

(7) In regulation 11 (correction of assumptions)—

(a) in paragraph (1) for “Subject to paragraph (2)” substitute “Subject to paragraphs (1A) and (2)”;

(b) after paragraph (1) insert—

“(1A) Paragraph (1) shall not apply where a determination has been made in relation to that person under a scheme under section 13A(2) of the Act which provides that liability shall be reduced to nil.”

---

(a) 2012 c.5.  
(b) S.I. 2012/2886.  
(c) S.I. 2012/2885.

- (8) In the heading of Part IV for “Discounts” substitute “Discounts and premiums”.
- (9) In regulation 14 (ascertainment of entitlement to discount)—
- (a) in the heading after “Ascertainment of entitlement to discount” insert “or liability to premium”; and
  - (b) after the word “discount” insert “or premium” each time it occurs.
- (10) In regulation 15 (assumptions as to discount)—
- (a) in the heading after “Assumptions as to discount” insert “or premium”;
  - (b) after the word “discount” in paragraphs (1) and (2) insert “or premium” each time it occurs;
  - (c) at the beginning of paragraph (2) for “Where” substitute “Subject to paragraph (3), where”; and
  - (d) after paragraph (2) insert—
 

“(3) Where, having taken such steps as are referred to in regulation 14, a billing authority has reason to believe that the chargeable amount for the financial year concerned would be subject to a discount of a particular amount but for a determination made in relation to that discount under—

    - (a) paragraph 118(1)(c) of the scheme prescribed in the Schedule to the Council Tax Reduction Schemes (Default Scheme) (England) Regulations 2012; or
    - (b) a provision contained in an authority’s scheme under section 13A(2) of the Act by virtue of paragraph 14(1)(c) of Schedule 8 to the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

it shall assume, in making any such calculation as is mentioned in paragraph (1) above, that the chargeable amount is not subject to a discount of that amount.”
- (11) In regulation 16 (correction of discount assumptions)—
- (a) in the heading after “Correction of discount” insert “or premium”;
  - (b) in paragraph (1)—
    - (i) for “Subject to paragraph (2)” substitute “Subject to paragraphs (1A) and (2)”;
    - (ii) after the word “discount” in sub-paragraphs (a) and (b) insert “or premium” each time it occurs; and
    - (iii) in sub-paragraph (b) for “smaller amount” substitute “smaller or larger amount”;
  - (c) after paragraph (1) insert—
 

“(1A) Paragraph (1) shall not apply where a determination has been made in relation to that person under a scheme under section 13A(2) of the Act which provides that liability shall be reduced otherwise than to nil.”
- (12) In regulation 20 (demand notices: payments required)—
- (a) in paragraph (2)(b) for “where” substitute “subject to paragraph (2A), where”;
  - (b) after paragraph (2) insert—
 

“(2A) Where the billing authority has made a determination under—

    - (a) paragraph 118(1)(c) of the scheme prescribed in the Schedule to the Council Tax Reduction Schemes (Default Scheme) (England) Regulations 2012; or
    - (b) a provision contained in an authority’s scheme under section 13A(2) of the Act by virtue of paragraph 14(1)(c) of Schedule 8 to the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

paragraph (2)(b) shall not apply in relation to that amount.”;
  - (c) at the end of paragraph (3)(f) omit “and”; and
  - (d) after paragraph (3)(f) insert—

“(fa)if, by virtue of regulation 15(3) it is assumed that the chargeable amount is not subject to a discount, that it will not be subject to a discount as regards any day after the issue of the notice; and”.

(13) In regulation 21 (council tax: payments) after paragraph (1) insert—

“(1A) Where a liable person requests by notice in writing to the billing authority to pay the amount mentioned in regulation 20(2) by 12 monthly instalments paragraphs (1B), (1C) and (1D) apply.

(1B) Such a request may be made either before or after the demand notice is issued and may be made in relation to the relevant year or the year following the relevant year.

(1C) Where the request relates to the relevant year, a notice to which paragraph (1) of regulation 20 applies shall be issued as soon as reasonably practicable after the date on which the notice in paragraph (1A) is received by the billing authority and shall require the amount mentioned in paragraph (2) of regulation 20 to be paid by instalments in accordance with paragraph 2(3A) of Schedule 1 to these Regulations.

(1D) Where the request relates to the year following the relevant year, as soon as reasonably practicable after the date on which the notice is received by the billing authority, the billing authority shall write to confirm that from such date as is requested in the notice in paragraph (1A) the amount mentioned in paragraph (2) of regulation 20 for that year shall be paid by instalments in accordance with paragraph 2(3A) of Schedule 1 to these Regulations.”

(14) In paragraph 2 of Schedule 1—

(a) in sub-paragraph (3) for “sub-paragraph (7)” substitute “sub-paragraphs (3A) and (7)”;

(b) after sub-paragraph (3) insert—

“(3A) This sub-paragraph applies where a notice to which paragraph (1) of regulation 20 has been issued in accordance with regulation 21(1C).

(a) Subject to sub-paragraph (7), the number of such instalments—

(i) where the notice is issued before the beginning of the relevant year or at any time in the period beginning on the first day of that year and ending on 15th April of that year, shall be 12;

(ii) where the notice is issued on or after 16th April in the relevant year, shall be the number of whole months remaining in the relevant year after the issue of the notice.

(3B) Where the aggregate amount was calculated by reference to a determination under section 11A(3), (4) or (4A) of the Act (discounts: special provision for England) and the level of discount varies over the course of the relevant year, the monthly instalments do not need to be equal amounts but shall be as specified in the notice.”

(15) In paragraph 10(1) of Schedule 1—

(a) in sub-paragraph (d) after “smaller” insert “or larger”;

(b) after sub-paragraph (e) insert—

“(ea) the notice was so served on the assumption that, as regards any day in the period to which the notice relates, the person would be or was liable to a premium and he was not or has ceased to be so liable or was or is liable to a premium of a smaller or larger amount than had been assumed;

(eb) the notice was so served on the assumption that, as regards any day in the period to which the notice relates, the person was not or would not be liable to a premium and he was or is so liable;”.

Signed by authority of the Secretary of State for Communities and Local Government

*Brandon Lewis*  
Parliamentary Under Secretary of State

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

The Council Tax (Administration and Enforcement) Regulations 1992 (“the 1992 Regulations”) make provision about the billing, collection and enforcement of council tax. These Regulations amend the 1992 Regulations in relation to England to take into account the introduction of local council tax reduction schemes and local premiums for long term empty dwellings through the Local Government Finance Act 2012. These Regulations enable these reductions and premiums to be billed for and enforced. Regulation 2(2), (5) to (12) and (15) make such consequential amendments.

Regulation 2(3) provides for the information to be supplied by billing authorities with a council tax demand notice to be supplied by publication on a website unless a hard copy is requested.

Regulation 2(4) prevents billing authorities from sharing information supplied under paragraph 15A of Schedule 2 to the Local Government Finance Act 1992 or section 131 of the Welfare Reform Act 2012 with other authorities under the 1992 Regulations.

Regulation 2(13) and (14) provide for a person to request to pay their council tax in 12 monthly instalments rather than 10.

A full impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

---

© Crown copyright 2012

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Carol Tullo, Controller of Her Majesty’s Stationery Office and Queen’s Printer of Acts of Parliament.



---

STATUTORY INSTRUMENTS

---

**2012 No. 3086**

**COUNCIL TAX, ENGLAND**

The Council Tax (Administration and Enforcement)  
(Amendment) (No.2) (England) Regulations 2012

£5.75

E5211 12/2012 125211T 19585

ISBN 978-0-11-153223-2



9 780111 532232