
STATUTORY INSTRUMENTS

1993 No. 255

COUNCIL TAX, ENGLAND AND WALES

The Council Tax (Demand Notices) (Wales) Regulations 1993

Made - - - - *14th February 1993*
Laid before Parliament *15th February 1993*
Coming into force - - *19th February 1993*

The Secretary of State for Wales, in exercise of the powers conferred upon him by sections 113(1) and (2) and 116(1) of, and paragraphs 1, 2(4)(a), (e), (g), (i) and (j), 4(4) and (5), and 14(1) and (2) of Schedule 2 and paragraph 6(1) and (2) of Schedule 3 to, the Local Government Finance Act 1992⁽¹⁾, and of all other powers enabling him in that behalf, hereby makes the following Regulations:

Citation, commencement and application

1. These Regulations may be cited as the Council Tax (Demand Notices) (Wales) Regulations 1993 and shall come into force on 19th February 1993. They apply in relation to demand notices issued by Welsh billing authorities only.

Interpretation

2. In these Regulations—

“the 1992 Act” means the Local Government Finance Act 1992;

“the 1988 Act” means the Local Government Finance Act 1988⁽²⁾;

“the Administration Regulations” means the Council Tax (Administration and Enforcement) Regulations 1992⁽³⁾;

“billing authority” means a Welsh billing authority;

“demand notice” means a council tax demand notice within the meaning of Part V of the Administration Regulations which is served by a billing authority;

“local precepting authority”, in relation to a billing authority, means a community council which has power to issue a precept to the billing authority;

“the major precepting authority”, in relation to a billing authority, means the county council which has power to issue a precept to the billing authority;

(1) 1992 c. 14.

(2) 1988 c. 41.

(3) S.I.1992/613, amended by S.I. 1992/3008 and 1993/196.

“relevant local precepting authority”, in relation to a demand notice and a dwelling, means the community council which has power to issue to the billing authority a precept which is applicable to the part of its area in which the dwelling is situated;

“relevant valuation band”, in relation to a dwelling, means

- (a) the valuation band shown as applicable to the dwelling in the billing authority’s valuation list; or
- (b) if no such list is in force—
 - (i) where the listing officer has supplied the authority with information relevant to the valuation band shown as applicable to the dwelling in the copy of the proposed list supplied to the authority under section 22(5)(b) of the 1992 Act, the valuation band indicated in that information as applicable to the dwelling; and
 - (ii) in any other case, the valuation band shown as applicable to the dwelling in the copy of the proposed list; and

“the relevant year”, in relation to a demand notice, means the financial year to which the demand for payment made by the notice relates.

Content of demand notices, etc.

3.—(1) A demand notice shall contain the matters specified in Schedule 1.

(2) Nothing in this regulation requires a notice to be given on a single sheet of paper, but if more than one sheet is used, the sheets shall be issued together, whether or not attached, so as to comprise one notice.

Provision of information with demand notices

4.—(1) Subject to paragraph (2), a billing authority must when it serves a demand notice supply to the person on whom the notice is served the information mentioned in Part I of Schedule 2, and Part II of that Schedule (interpretation, etc.) shall have effect for the purposes of that Part I.

(2) Paragraph (1) does not apply when a demand notice is served after the end of the relevant year.

(3) If it appears requisite to a billing authority when it serves a demand notice that the information mentioned in Part I of Schedule 2 should be supplied in English and Welsh, instead of in English or in Welsh, it shall be so supplied.

Invalid notices

5.—(1) Where—

- (a) a demand notice is invalid because it does not comply with regulation 3(1),
- (b) the failure so to comply was due to a mistake, and
- (c) the amounts required to be paid under the notice were demanded in accordance with Part V of the Administration Regulations,

the requirement to pay those amounts shall apply as if the notice were valid.

(2) Where a requirement to pay an amount under an invalid notice subsists by virtue of paragraph (1), the billing authority shall as soon as practicable after the mistake is discovered issue to the liable person concerned a statement of the matters which were not contained in the notice and which should have been so contained.

Supply of information by major precepting authorities

6.—(1) In order that a billing authority may fulfil its obligations under regulation 4, the major precepting authority shall, subject to paragraphs (3) to (5), when it issues a precept to a billing authority for a financial year, supply the billing authority with the information specified in paragraph (2).

(2) The information is information, as regards the major precepting authority and the precept concerned, as to—

- (a) the estimates mentioned in paragraphs 1, 2, 4, 5, 6, 11 and 12 of Part I of Schedule 2; and
- (b) the matters mentioned in paragraphs 3, 7, 8, 10 and 13 of Part I of Schedule 2.

(3) Information need not be supplied when a precept is issued for a financial year beginning on or after 1st April 1994, insofar as that information would be repetitive of information given when a precept was issued for the preceding financial year.

(4) Information need not be supplied when a substitute precept is issued to a billing authority if it is not one which would require the billing authority to set a substitute amount or amounts under section 31 of the 1992 Act; but if in such a case the billing authority subsequently notifies the major precepting authority that it has set or proposes to set an amount or amounts for its council tax by reference to the substitute precept, the major precepting authority shall (subject to paragraphs (3) and (5)) supply that information as regards the substitute precept as soon as practicable after that notification is given.

(5) Information need not be supplied when a substitute precept is issued for a financial year insofar as it would be repetitive of information given in respect of the preceding financial year when a precept was originally issued for the first-mentioned financial year.

Supply of information by major precepting authorities: transitional provision

7.—(1) Subject to paragraph (2), where a precept has been issued before the day on which these Regulations come into force (“the relevant day”), the information which would have been supplied to a billing authority under regulation 6 if these Regulations were then in force shall be supplied within 7 days of the relevant day.

(2) Information need not be supplied under paragraph (1) on or after the relevant day if it was supplied voluntarily before that day.

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SCHEDULE 1

Regulation 3

MATTERS TO BE CONTAINED IN DEMAND NOTICES

1. A statement of the name (if known) of the person on whom the notice is served.
2. A statement of the day of issue of the notice.
3. A statement of the period to which the notice relates.
4. A statement of the address of the dwelling to which the notice relates (“the relevant dwelling”).
5. A statement of the relevant valuation band as regards the relevant dwelling.
- 6.—(1) A statement as regards—
 - (a) the relevant year,
 - (b) the category of dwellings which includes the relevant dwelling, and
 - (c) the relevant valuation band,
 of the amount—
 - (i) set by the billing authority in accordance with section 30 of the 1992 Act,
 - (ii) calculated by the major precepting authority in accordance with section 47 of the 1992 Act,
 - (iii) referred to in item (i) above less the sum of the amounts referred to in items (ii) above and (iv) below, and
 - (iv) calculated (if any) in accordance with section 34(3) of the 1992 Act in relation to the special item mentioned in sub-paragraph (2).
 (2) The special item mentioned in this sub-paragraph is the precept (whether issued or anticipated) of the relevant local precepting authority.
- (3) For the purposes of sub-paragraph (1), “category” shall be construed in accordance with section 30(4) of the Act; and where the demand notice is served before 1st April 1993, a dwelling shall be treated as included in the category in which, in the opinion of the billing authority, it will be included on 1st April 1993.
7. A statement of the days (if any) as regards which it was assumed that the amount required to be paid under the notice falls to be calculated by reference to—
 - (a) section 11 of the 1992 Act;
 - (b) section 12 of the 1992 Act(4);
 - (c) the Council Tax (Reductions for Disabilities) Regulations 1992(5);
 - (d) the Council Tax Benefit (General) Regulations 1992(6).
8. Where a statement falls to be given as mentioned in paragraph 7 by reason of the matter referred to in sub-paragraph (a) or (b) of that paragraph—
 - (a) a statement of the basis on which the authority assumed that the chargeable amount for the relevant year was or should be subject to a discount of an amount equal to the appropriate percentage or (in relation to paragraph 7(a)) twice the appropriate percentage (as the case may be);
 - (b) a statement that if at any time before the end of the financial year following the relevant year the person to whom the notice is issued has reason to believe that the chargeable amount for the relevant year is not in fact subject to any discount or is subject to a discount

(4) See the [Council Tax \(Prescribed Class of Dwellings\) \(Wales\) Regulations 1992 No. 3023](#).

(5) S.I. 1992/554, as amended by S.I. 1993/195.

(6) S.I. 1992/1814.

of a smaller amount, he is required, within the period of 21 days beginning on the day on which he first had that belief, to notify the authority of it; and

- (c) a statement that if the person fails without reasonable excuse to comply with a requirement contained in a statement pursuant to sub-paragraph (b), the authority may impose on him a penalty of £50.

9. Where a statement falls to be given as regards a matter mentioned in paragraph 7, a statement of the amount of the discount or reduction applicable to that matter.

10. A statement of the amount (if any) falling to be credited against the amount of council tax which would otherwise be payable for the relevant year.

11. A statement of the amount of—

- (a) any penalty or penalties; or
- (b) any overpayment of council tax benefit,

being recovered under the demand notice.

12. Where—

- (a) the demand notice requires the payment of an amount of council tax in respect of the relevant dwelling and a financial year preceding the relevant year; and
- (b) there has not previously been served on the person to whom the notice is issued a demand notice requiring the payment of that amount,

a statement of that amount.

13. A statement of the amount required to be paid under the notice, together with a statement of the instalments or other payments required to be paid and the manner in which those payments may be made.

14. A statement of the address and telephone number to which enquiries may be directed as to any matter of which a statement is required to be given by any of the foregoing paragraphs.

SCHEDULE 2

Regulation 4(1)

PART I

INFORMATION TO BE SUPPLIED WITH COUNCIL TAX DEMAND NOTICES

1. The estimate of the billing authority and of the major precepting authority, of the aggregate of its gross expenditure for the relevant year for all services administered by it.

2. The estimates of the billing authority and of the major precepting authority of the allowance appropriate for contingencies and the contributions to or from financial reserves for the relevant year.

3. A statement of the amount calculated—

- (a) by the billing authority under section 32(4) of the 1992 Act, and
- (b) by the major precepting authority under section 43(4) of the 1992 Act,

as its budget requirement for the relevant year.

4. The estimate of the billing authority and of the major precepting authority of the amount of its financial reserves at the end of the relevant year.

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5. The estimate of the billing authority and of the major precepting authority of its capital expenditure to be incurred in the relevant year.

6. The estimates of the billing authority and of the major precepting authority of the sums to be payable to it for the relevant year by way of—

- (a) revenue support grant(7) (or, if the amount of such grant falls to be adjusted following the approval by resolution of the House of Commons of an amending report under section 84A of the 1988 Act(8), the amount which would be so payable but for that report);
- (b) additional grant(9); and
- (c) redistributed non-domestic rates(10).

7. A statement of the standard spending assessments for the billing authority and the major precepting authority for the relevant year.

8. A statement—

- (a) of the amount of the precept (if any) issued for the relevant year by each local precepting authority;
- (b) where a precept has been anticipated by the billing authority pursuant to regulations under section 41(3) of the 1992 Act, of the amount so anticipated for the relevant year; and
- (c) where a body has issued a levy or special levy to the billing authority or to the major precepting authority that was taken into account for the relevant year—
 - (i) by the billing authority in making its estimate under section 32(2)(a) of the 1992 Act, or
 - (ii) by the major precepting authority in making its estimate under section 43(2)(a) of the 1992 Act,

(as the case may be), of the amount of the levy or special levy together with information as to whether any of it was treated as special expenses of the authority.

9.—(1) A statement as regards the relevant year and every community situated in the billing authority's area, of the amount mentioned in sub-paragraph (2) expressed as an amount applicable to dwellings listed in valuation band D.

(2) Subject to sub-paragraph (3), the amount is the amount calculated (if any) in accordance with section 34(3) of the 1992 Act in relation to the special item which is the precept (whether issued or anticipated) of the local precepting authority.

(3) For the purposes of sub-paragraph (1), as regards the relevant year and every community in the billing authority's area in which there are no dwellings to which valuation band D is applicable, the amount mentioned in sub-paragraph (2) shall be taken to be the amount which would have been calculated as therein mentioned if there had been a dwelling to which valuation band D was applicable.

10. A statement of the amount calculated for the relevant year by the billing authority and the major precepting authority as the amount of the difference (whether positive or negative) between—

- (a) the amount of its budget requirement for that year; and

(7) See the definition in section 69(1) of the Local Government Finance Act 1992.

(8) Section 84A is inserted by the Local Government Act 1992, Schedule 10, paragraph 15.

(9) See the definition in section 69(1) of the Local Government Finance Act 1992. Section 85(2) of the Local Government Finance Act 1988 is amended by the Local Government Finance Act 1992, Schedule 10, paragraph 16.

(10) See the definition in section 69(1) of the Local Government Finance Act 1992. Paragraphs 12 and 15 of Schedule 8 to the Local Government Finance Act 1988 are in Part III of that Schedule which is substituted by the Local Government Finance Act 1992, Schedule 10, paragraph 7.

- (b) the amount calculated by it for that year as the amount for item P in section 33(1) or, as the case may be, section 44(1) of the 1992 Act.

11. The estimate of the billing authority and of the major precepting authority, of the aggregate of its gross expenditure for the preceding year for all services administered by it.

12. The estimate of the billing authority and of the major precepting authority of the amount of its financial reserves at the end of the preceding year.

13. A statement—

- (a) of the amount of the precept (if any) issued for the preceding year by each local precepting authority;
- (b) where a body has issued a levy or a special levy to the billing authority or to the major precepting authority that was taken into account for the preceding year—
 - (i) by the billing authority in making its estimate under section 32(2)(a) of the 1992 Act, or
 - (ii) by the major precepting authority in making its estimate under section 43(2)(a) of the 1992 Act,(as the case may be), of the amount of the levy or special levy.

14. Where an amount is being recovered under the notice concerned in respect of a penalty but the person to whom the notice is issued has not previously been informed of the ground on which the penalty is imposed, a statement of that ground.

15. Explanatory notes, which shall include—

- (a) a general indication of the principles and assumptions used to compile the authority's valuation list;
- (b) a general indication as to the circumstances in which—
 - (i) a dwelling may be an exempt dwelling for the purposes of Part I of the 1992 Act;
 - (ii) an amount may be subject to a discount under section 11 of the 1992 Act;
 - (iii) a dwelling will fall within a class of dwellings prescribed under section 12 of the 1992 Act;
 - (iv) a person may be an eligible person for the purposes of the Council Tax (Reductions for Disabilities) Regulations 1992; and
 - (v) a person may be entitled to council tax benefit;
- (c) a statement, for any class of dwellings prescribed under section 12 of the 1992 Act,—
 - (i) as to whether the billing authority has determined that for the relevant year subsection (2) or (3) of section 12 of the 1992 Act shall have effect in substitution for section 11(2)(a) of that Act, and if so,
 - (ii) as to whether the amount of council tax payable in respect of a dwelling which falls within that class is subject to a discount equal to the appropriate percentage within the meaning of section 11(3) of that Act or is not subject to a discount,
- (d) a statement as to the procedures to be followed—
 - (i) by a person who wishes to dispute any matter shown in the authority's valuation list in relation to the dwelling to which the notice relates;
 - (ii) by a person aggrieved as mentioned in section 16(1) of the 1992 Act.

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PART II

INTERPRETATION, ETC.

1. For the purposes of paragraphs 1 and 11 of Part I the gross expenditure of an authority in respect of a service for a year is the sum of all items of the authority charged to a revenue account for the year attributable to the service, but does not include allowances for contingencies or contributions to financial reserves.

2. The estimates for the relevant year and, subject to paragraph 3 below, for the preceding year, to be supplied pursuant to paragraphs 1, 2, 4, 11 and 12 of Part I are—

- (a) as regards the billing authority, estimates made for the purposes of the calculations required by section 32 of the 1992 Act, and
- (b) as regards the major precepting authority, estimates made for the purposes of the calculations required by section 43 of the 1992 Act.

3. Where the relevant year is the financial year beginning on 1st April 1993—

(a) the estimates for the preceding year to be supplied pursuant to paragraph 11 of Part I are estimates by—

(i) the billing authority (as charging authority) at (or as soon as practicable after) the time of, or made for the purposes of, its calculation under section 95(2) of the 1988 Act, or

(ii) the major precepting authority (as precepting authority) at the time of the issue of or in connection with its precept,

(as the case may be) being its calculations, or the precept, by reference to which the billing authority (as charging authority) last set an amount under section 32, 34 or 35 of that Act for that preceding year,

(b) the amounts of levies and special levies for the preceding year to be supplied pursuant to paragraph 13 of Part I are the amounts of those levies or special levies taken into account by—

(i) the billing authority (as charging authority) at (or as soon as practicable after) the time of, or made for the purposes of, its calculation under section 95(2) of the 1988 Act, or

(ii) the major precepting authority (as precepting authority) at the time of the issue of or in connection with its precept,

(as the case may be) being its calculations, or the precept, by reference to which the billing authority (as charging authority) last set an amount under section 32, 34 or 35 of that Act for that preceding year.

4. For the purposes of paragraph 5 of Part I, capital expenditure is expenditure for capital purposes within the meaning of section 40 of the Local Government and Housing Act 1989⁽¹¹⁾.

5. For the purposes of paragraph 7 of Part I, the standard spending assessment for an authority for the relevant year is the standard spending assessment for that authority in the local government finance report for that year made by the Secretary of State under section 78A of the 1988 Act⁽¹²⁾ and approved by resolution of the House of Commons.

(11) 1989 c. 42.

(12) Section 78A is inserted by paragraph 10 of Schedule 10 to the Local Government Finance Act 1992.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide for the content of council tax demand notices issued by billing authorities (district councils) in Wales and for the information to be supplied with such notices.

A council tax demand notice must, amongst other matters, identify the dwelling to which it relates, specify the valuation band applicable to the dwelling and explain, by reference to any discounts, reductions and benefit assumed to be applicable, how the amount required to be paid has been calculated (regulation 3(1) and Schedule 1). Unless the notice relates to a financial year which has ended and is served at the same time as a council tax demand notice relating to the current financial year, it must also be accompanied by further information (regulation 4 and Schedule 2). This will, amongst other matters, give a more detailed breakdown of the planned expenditure of the billing authority and of the major precepting authority (the county council) for the year to which the notice relates. The further information must be supplied in Welsh and English where the billing authority considers it requisite (regulation 4(3)).

Where a council tax demand notice is invalid because it fails to contain the requisite matters, the demand for payments under it will remain effective provided that the payments were properly calculated (regulation 5). In such cases, the billing authority must give the council tax payer a correct statement of the relevant matters.

In order to enable a billing authority to include the prescribed matters in its demand notices, or to supply the further information mentioned above when it serves the notices, the Regulations require the major precepting authority to supply the billing authority with appropriate information (regulations 6 and 7).