STATUTORY INSTRUMENTS

2017 No. 13

COUNCIL TAX, ENGLAND

The Council Tax (Demand Notices) (England) (Amendment) Regulations 2017

Made - - - -	*11th January 2017*
Laid before Parliament	*12th January 2017*
Coming into force - -	*10th February 2017*

The Secretary of State makes the following Regulations, in exercise of the powers conferred by sections 113(1) and (2) of, and paragraphs 1(1), 2(4)(e) and (j) and 14(1) and (2) of Schedule 2 to the Local Government Finance Act 1992(**1**).

The Secretary of State considers the information which is required to be supplied by virtue of the amendment made by regulation 2(3) is necessary in order that billing authorities are able to meet their obligations under the Council Tax (Demand Notices) (England) Regulations 2011(**2**).

Citation and commencement

1. These Regulations may be cited as the Council Tax (Demand Notices) (England) (Amendment) Regulations 2017 and come into force on 10th February 2017.

Amendment of the Council Tax (Demand Notices) (England) Regulations 2011

2.—(1) The Council Tax (Demand Notices) (England) Regulations 2011 are amended in accordance with paragraphs (2) to (5).

(2) In regulation 2 (interpretation)—

(a) in paragraph (1)—

(i) after the definition of "preceding year" insert—

""prior year", in relation to a notice, means any year before the relevant year;"

(ii) at the end of the definition of "relevant precepting authority" omit "and";

(iii) after the definition of "relevant year" insert—

(**1**) 1992 c.14. See section 116(1) for the definition of "prescribed". Section 113(1) and (2) was amended by paragraphs 2 and 9(a) of Schedule 1 to the Local Government Act 1999 (c.27); paragraphs 40 and 52 of Schedule 7 to the Local Government Act 2003 (c.26); section 80 of the Localism Act 2011 (c.20), S.I. 2013/2597 and 2015/1356.

(**2**) S.I. 2011/3038, amended by S.I. 2012/3087 and S.I. 2016/188.

"and "subsequent year", in relation to a notice, means any year after the year beginning in 2016."

(b) in paragraph (3)—

(i) after "Where, in relation to the year beginning in 2016" insert "or in relation to any subsequent year";

(ii) in sub-paragraph (a) for "year beginning in 2015" substitute "preceding year";

(iii) in sub-paragraph (b) after "the authority intends to use" insert ", or has in any prior year used,";

(c) in paragraph (4) at the end insert—

"or in any subsequent year".

(3) In regulation 8 (supply of information by precepting authorities)—

(a) in paragraph (3A)—

(i) after "beginning in 2016" insert "or for any subsequent year";

(ii) in sub-paragraph (b) after "adult social care precept" insert "in the relevant year or in any prior year";

(b) for paragraph (3C) substitute—

"(3C) The information mentioned in paragraph (3A)(b) is, in relation to each category of dwellings in the billing authority's area—

(a) the amount of the precept issued under section 40 of the Act which is attributable to the adult social care precept in the relevant year and in any prior year;

(b) the amount referred to in sub-paragraph (a) less any amount attributable to the adult social care precept in any prior year;

(c) the percentage change between—

(i) the precept issued under section 40(2)(a) of the Act for the preceding year; and

(ii) the precept issued under section 40(2)(a) of the Act for the relevant year,

expressed to one decimal place;

(d) the number of percentage points of the percentage change at sub-paragraph (c) which are attributable to the amount calculated in accordance with sub-paragraph (b), expressed to one decimal place; and

(e) the number of percentage points of the percentage change at sub-paragraph (c) which are not attributable to the amount referred to in sub-paragraph (b), expressed to one decimal place."

(4) In Schedule 1 (matters to be contained in demand notices)—

(a) in paragraph 7A—

(i) in sub-paragraph (1)(a) after "in relation to the year beginning in 2016" insert

"and to any subsequent year";

(ii) in sub-paragraph (1)(c) after "amount attributable to the adult social care precept" insert "in the relevant year or in any prior year";

(iii) for sub-paragraph (2) substitute—

"(2) The.notice must contain the matters specified in sub-paragraphs (3) and (4).";

(iv) in sub-paragraph (3)—

(aa) for "less the" substitute "less any";

(bb) after "attributable to the adult social care precept" insert "in the relevant year and in any prior year";

(v) for sub-paragraph (5) substitute —

"(5) The amount referred to in sub-paragraph (4) must represent the aggregate of—

(a) the amount attributable to the adult social care precept in the relevant year; and

(b) the amount attributable to the adult social care precept in any prior year."

(b) in paragraph 8A—

(i) in sub-paragraph (1)(a) after "in relation to the year beginning in 2016" insert—

"and to any subsequent year";

(ii) in sub-paragraph (1)(c) after "adult social care precept" insert "in the relevant year or in any prior year";

(iii) for sub-paragraph (2) substitute—

"(2) The notice must contain the matters specified in sub-paragraphs (3) and (4)."

(iv) in sub-paragraph (3)—

(aa) for "less the amount" substitute "less any amount which is";

(bb) after "adult social care precept" insert "in the relevant year and in any prior year";

(v) for sub-paragraph (5) substitute—

"(5) The amount referred to in sub-paragraph (4) must represent the aggregate of—

(a) the amount attributable to the adult social care precept in the relevant year; and

(b) the amount attributable to the adult social care precept in any prior year."

(c) in paragraph 12A(1) at the end insert "and to any subsequent year".

(d) in paragraph 17A—

(i) in sub-paragraph (1)(a) at the end insert "and to any subsequent year";

(ii) in sub-paragraph (2)(a) for "year beginning in 2015" substitute "preceding year";

(iii) in sub-paragraph (2)(b)—

(aa) for "year beginning in 2016" substitute "relevant year";

(bb) after "adult social care precept" insert "in the amount set by the authority under section 30 of the Act in the relevant year";

(iv) after sub-paragraph (2)(b) insert—

"(c) the amount referred to in sub-paragraph (2)(b) must not include an amount set by the authority under section 30 of the Act attributable to the adult social care precept in any prior year.";

(v) for sub-paragraph (3) substitute—

"(3) Where the notice specifies an amount under paragraph 7A(4), both—