STATUTORY INSTRUMENTS

2016 No. 188

COUNCIL TAX, ENGLAND

The Council Tax (Demand Notices) (England) (Amendment) Regulations 2016

Made - - - -	*18th February 2016*
Laid before Parliament	*19th February 2016*
Coming into force - -	*20th February 2016*

The Secretary of State makes the following Regulations in exercise of the powers conferred by section 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 2016 and come into force on 20th February 2016.

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) after the definition of "the Administration Regulations" insert—

""adult social care authority" means—

(a) a local authority within the meaning of section 1(4) of the Care Act 2014(**3**); and

(**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.

(**3**) 2014 c.23.

(b) the Council of the Isles of Scilly(**4**);

"adult social care functions" means the functions of an adult social care authority under Part 1 of the Care Act 2014 (care and support);";

(b) after paragraph (2) insert—

"(3) Where, in relation to the year beginning in 2016—

(a) the basic amount of council tax calculated by an adult social care authority under section 31B or 42B(**5**) of the Act (as the case may be) is higher than its basic amount of council tax (as so calculated) in relation to the year beginning in 2015; and

(b) the authority intends to use the additional council tax, or any part of the additional council tax, for the purpose in paragraph (4),

a reference in these Regulations to "the adult social care precept" means, in relation to a category of dwellings in the authority's area, the amount of the additional council tax for that category of dwelling which is attributable to the purpose in paragraph (4)(**6**).

(4) The purpose referred to in paragraph (3) is the purpose of funding adult social care functions exercised in the year beginning in 2016.".

(3) In regulation 8 (supply of information by precepting authorities) after paragraph (3), insert—

"(3A) When a relevant precepting authority which is an adult social care authority issues a precept to a billing authority for the year beginning in 2016—

(a) it must supply the information specified in paragraph (3B) to the billing authority; and

(b) if an amount stated under section 40(2)(a) of the Act includes an amount attributable to the adult social care precept, it must also supply the information specified in paragraph (3C).

(3B) The information mentioned in paragraph (3A)(a) is a statement as to whether or not an amount stated under section 40(2)(a) of the Act includes an amount for the adult social care precept.

(3C) The information mentioned in paragraph (3A)(b) is, in relation to each category of dwellings in the billing authority's area, the amount of the precept issued under section 40 of the Act which is attributable to the adult social care precept.".

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

(a) at the beginning of paragraph 7 insert "Subject to paragraph 7A,";

(b) after paragraph 7 insert—

"**7A.**—(1) This paragraph applies instead of paragraph 7—

(a) in relation to the year beginning in 2016;

(b) where the billing authority is an adult social care authority; and

(c) where the amount set by the authority under section 30 of the Act includes an amount attributable to the adult social care precept.

(**4**) S.I. 2015/642, made under section 128(4) of the Care Act 2014, modifies Part 1 of that Act in its application to the Isles of Scilly.

(**5**) Sections 31B and 42B were inserted by sections 74 and 75 of the Localism Act 2011 respectively.

(**6**) The Referendums Relating to Council Tax Increases (Principles) (England) Report 2016/17 (HC 790; February 2016) contains the principles in accordance with which an authority must determine whether its relevant basic amount of council tax for the financial year beginning in 2016 is excessive (see section 52ZC of the Local Government Finance Act 1992, inserted by Schedule 5 to the Localism Act 2011). The referendum principle applying to adult social care authorities is 4.0% (comprising 2.0% for expenditure on adult social care and 2.0% for other expenditure), or more than 4.0%.

(2) If the notice does not contain the matters specified in sub-paragraphs (3) and (4) it must contain the matter specified in sub-paragraph (5).

(3) The amount set by the authority under section 30 of the Act less the amount which is attributable to the adult social care precept.

(4) The amount attributable to the adult social care precept.

(5) The amount set by the authority under section 30 of the Act.";

(c) at the beginning of paragraph 8 insert "Subject to paragraph 8A,";

(d) after paragraph 8 insert—

"**8A.**—(1) This paragraph applies instead of paragraph 8—

(a) in relation to the year beginning in 2016;

(b) where a major precepting authority which is an adult social care authority issues a precept to the billing authority under section 40 of the Act; and

(c) where an amount stated by the major precepting authority under section 40(2)(a) of the Act includes an amount attributable to the adult social care precept.

(2) If the notice does not contain the matters specified in sub-paragraphs (3) and (4) it must contain the matter specified in sub-paragraph (5).

(3) The amount of the precept issued by the major precepting authority under section 40(2)(a) of the Act less the amount attributable to the adult social care precept.

(4) The amount attributable to the adult social care precept.

(5) The amount of the precept issued by the major precepting authority under section 40(2)(a) of the Act.";

(e) after paragraph 12, insert—

"**Adult social care funding**

12A.—(1) This paragraph applies in relation to the year beginning in 2016.

(2) In a case to which paragraph 7A applies the following statement, with the inclusion, where indicated, of the name of the billing authority serving the notice —

"The council tax attributable to [name of billing authority] includes a precept to fund adult social care."

(3) In a case to which paragraph 8A applies the following statement, with the inclusion, where indicated, of the name of the major precepting authority in question—

"The council tax attributable to [name of major precepting authority] includes a precept to fund adult social care.";

(f) in paragraph 13, for "paragraph 14" substitute "paragraphs 14, 17A and 17B";

(g) after paragraph 17, insert—

"**17A.**—(1) This paragraph applies instead of paragraph 13—

(a) in relation to the year beginning in 2016;

(b) where the billing authority is an adult social care authority; and