STATUTORY INSTRUMENTS

2003 No. 2604

COUNCIL TAX, ENGLAND

RATING AND VALUATION, ENGLAND

The Council Tax and Non-Domestic Rating (Electronic Communications) (England) Order 2003

Made - - - -	*6th October 2003*
Laid before Parliament	*15th October 2003*
Coming into force - -	*5th November 2003*

The Secretary of State, considering that the authorisation of the use of electronic communications by this Order for any purpose is such that the extent (if any) to which records of things done for that purpose will be available will be no less satisfactory in cases where use is made of electronic communications than in other cases, in exercise of the powers conferred on him by section 8 of the Electronic Communications Act 2000(**a**), hereby makes the following Order:

Citation, commencement and application

1.—(1) This Order may be cited as the Council Tax and Non-Domestic Rating (Electronic Communications) (England) Order 2003 and shall come into force on 5th November 2003.

(2) This Order applies to billing authorities in England only that is to say, a district or London borough council, the Common Council or the Council of the Isles of Scilly(**b**).

Amendment of the Council Tax (Administration and Enforcement) Regulations 1992

2. The Council Tax (Administration and Enforcement) Regulations 1992(**c**) are amended in accordance with articles 3 and 4 below.

3.—(1) Regulation 1 (citation, commencement and interpretation) is amended as follows.

(2) In paragraph (2) after the definition of "the Act" insert—

> ""address" in relation to electronic communications, includes any number or address used for the purposes of such communications;

(**a**) 2000 (c.7).

(**b**) The powers under which the Council Tax (Administration and Enforcement) Regulations 1992 (S.I. 1992/613) and the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 (S.I. 1989/1058) are made, are devolved in relation to Wales, to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672); *see* the reference to the Local Government Finance Act 1992 and the Local Government Finance Act 1988 in Schedule 1.

(**c**) S.I. 1992/613; relevant amendments are made by SI 1992/3008.

"business day" means any day except a Saturday or Sunday, Christmas Day, Good Friday or a day which is a bank holiday under the Banking and Financial Dealings Act 1971 in England and Wales;

"electronic communication" means a communication transmitted (whether from one person to another, from one device to another or from a person to a device or vice versa)—

(a) by means of a telecommunications system (within the meaning of the Telecommunications Act 1984); or

(b) by other means but while in electronic form; "(**a**).

(3) In paragraph (2) in the definition of "demand notice regulations" after the words "as is mentioned in paragraph 2(4)(e)" insert "or 2(4)(j)".

4.—(1) Regulation 2 (service of notices) is amended as follows.

(2) After paragraph (3) add the following paragraphs—

"(4) Without prejudice to section 233 of the Local Government Act 1972 and paragraphs (1), (2) and (3) above and subject to paragraphs (5) to (8) below, any notice required or authorised to be given to or served by a billing authority on any person by a provision of Part II, III or V of these Regulations, 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:

(a) may be so given, served or supplied by sending the notice or information to that person by electronic communication to such address as may be notified by that person for that purpose; or

(b) shall be treated as given, served or supplied to that person where—

(i) the billing authority and that person have agreed for that purpose that any document containing that notice or information may be accessed by that person on a website;

(ii) the document is a document to which that agreement applies;

(iii) the billing authority has published the document on a website; and

(iv) that person is notified, in a manner for the time being agreed for that purpose between him and the billing authority, of—

(aa) the publication of the document on a website;

(bb) the address of that website; and

(cc) the place on the website where the document may be accessed.

(5) For the purpose of any legal proceedings, a notice given by a means described in paragraph (4), shall, unless the contrary is proved, be treated as served on the second business day after—

(a) it was sent in accordance with sub-paragraph (a); or

(b) notification of its publication was given in accordance with sub-paragraph (b)(iv).

(6) A person who has notified an address for the purpose of paragraph (4)(a) shall, by notice in writing to the billing authority, advise the billing authority of any change in that address; and the change shall take effect on the third business day after the date on which the notice is received by the billing authority.

(7) A person who has notified an address for the purpose of paragraph (4)(a) may, by notice in writing to the billing authority, withdraw that notification; and the withdrawal shall take effect on the third business day after the date on which the notice is received by the billing authority.

(8) A person who has entered into an agreement with the billing authority under paragraph (4)(b)(i) may, by notice in writing to the billing authority, inform the authority

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(**a**) 1971 (c.80). 1994 (c.12); *see* section 4.

that he no longer wishes to be party to the agreement; and where such notice is given, the agreement shall be treated as revoked on the third business day after the date on which the notice is received by the billing authority." (**a**).

Amendment of the Non-Domestic Rating (Collection and Enforcement)(Local Lists) Regulations 1989

5. The Non-Domestic Rating (Collection and Enforcement)(Local Lists) Regulations 1989(**b**) are amended in accordance with articles 6 and 7 below.

6. In regulation 1 (citation, commencement and interpretation) insert in paragraph (2)—

(a) after the words "In these Regulations"—

"—";

(b) after the definition of "the Act"—

""address" in relation to electronic communications, includes any number or address used for the purposes of such communications;

"business day" means any day except a Saturday or Sunday, Christmas Day, Good Friday or a day which is a bank holiday under the Banking and Financial Dealings Act 1971 in England and Wales;

"demand notice regulations" means the Council Tax and Non-Domestic Rating (Demand Notices)(England) Regulations 1993;

"electronic communication" means a communication transmitted (whether from one person to another, from one device to another or from a person to a device or vice versa)—

(a) by means of a telecommunications system (within the meaning of the Telecommunications Act 1984); or

(b) by other means but while in electronic form;" (**c**).

7.—(1) Regulation 2 (service of notices) is amended as follows.

(2) After paragraph (2) add the following paragraphs—

"(3) Without prejudice to section 233 of the Local Government Act 1972 and paragraphs (1) and (2) above and subject to paragraphs (4) to (7) below, any notice required or authorised to be given to or served by a billing authority on any person by a provision of Part II of these Regulations, or any information required by the demand notice regulations to be supplied to any person when a demand notice (within the meaning of Part II of these Regulations) is served:

(a) may be so given, served or supplied by sending the notice or information to that person by electronic communication to such address as may be notified by that person for that purpose; or

(b) shall be treated as given, served or supplied to that person where—

(i) the billing authority and that person have agreed for that purpose that any documents containing the notice or information may be accessed by that person on a website;

(ii) the document is a document to which that agreement applies;

(iii) the billing authority has published the document on a website; and

(iv) that person is notified, in a manner for the time being agreed for those purposes between him and the billing authority, of—

(**a**) 1972 (c.70)
(**b**) SI 1989/1058, to which there are amendments not relevant to these Regulations.
(**c**) SI 1993/191, to which there are amendments not relevant to these Regulations.

(aa) the publication of the document on a website;

(bb) the address of that website; and

(cc) the place on the website where the document may be accessed.

(4) For the purpose of any legal proceedings, a notice given by a means described in paragraph (3) shall, unless the contrary is proved, be treated as served on the second business day after—

(a) it was sent in accordance with paragraph (3)(a); or

(b) notification of its publication was given in accordance with paragraph (3)(b)(iv).

(5) A person who has notified an address for the purpose of paragraph (3)(a) shall, by notice in writing to the billing authority, advise the billing authority of any change in that address; and the change shall take effect on the third business day after the date on which the notice is received by the billing authority.

(6) A person who has notified an address for the purpose of paragraph (3)(a) may, by notice in writing to the billing authority, withdraw that notification; and the withdrawal shall take effect on the third business day after the date on which the notice is received by the billing authority.

(7) A person who has entered into an agreement with the billing authority under paragraph (3)(b)(i) may, by notice in writing to the billing authority, inform the authority that he no longer wishes to be a party to the agreement; and where such notice is given, the agreement shall be treated as revoked on the third business day after the date on which the notice is received by the billing authority." (**a**).

Signed by authority of the First Secretary of State

Nick Raynsford
Minister of State,
Office of the Deputy Prime Minister

6th October 2003

(**a**) 1972 (c.70).

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends both the Council Tax (Administration and Enforcement) Regulations 1992 and the Non-Domestic Rating (Collection and Enforcement)(Local Lists) Regulations 1989 in relation to England, to provide for the service by billing authorities of certain notices and information required to be supplied when demand notices are served, by electronic communication on a person who has agreed to accept electronic service.

Article 3 inserts new definitions into regulation 1 of the Council Tax (Administration and Enforcement) Regulations 1992.

Article 4(2) adds new paragraphs to regulation 2 of those Regulations.

Under new paragraph (4) any notice under Parts II, III or V of the Regulations (which cover establishing liability and billing but not enforcement) or any information which is required to be supplied when demand notices are served by the Council Tax and Non Domestic Rating (Demand Notices) (England) Regulations 1993 may be served electronically on a person who has agreed to accept electronic service of such documents. Alternatively, where the billing authority has agreed with the recipient, these documents may be published on a website and the billing authority may notify the recipient that it has done so, where the notice or information may be found and how they may be accessed.

New paragraph (5) provides that a notice under Parts II, III or V of the Regulations will be deemed to have been served for the purpose of any legal proceedings, on the second business day after it was sent or, if published on a website, on the second day after notification is given of its publication.

New paragraph (6) provides that the recipient of such notices or information must notify the billing authority in writing of any change in his electronic address.

New paragraphs (7) and (8) respectively provide for the recipient to withdraw his agreement to accepting electronic service of such documents or to accessing such documents on a website.

The Non-Domestic Rating (Collection and Enforcement)(Local Lists) Regulations 1989 are similarly amended by article 6 which inserts new definitions into regulation 1 and article 7 which adds new paragraphs (3) to (7) to regulation 2.

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