This Statutory Instrument has been made partly in consequence of a defect in S.I. 2024/1007 and is being issued free of charge to all known recipients of that Statutory Instrument.

STATUTORY INSTRUMENTS

2025 No. 8

COUNCIL TAX, ENGLAND

The Council Tax (Demand Notices and Prescribed Classes of Dwellings) (England) (Amendment) Regulations 2025

Made - - - -	*7th January 2025*
Laid before Parliament	*8th January 2025*
Coming into force - -	*6th February 2025*

The Secretary of State makes these Regulations in exercise of the powers conferred by sections 11B(2) and (3), 11D(1) and (2), 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(**a**) and sections 14 and 240(10) of the Local Government and Public Involvement in Health Act 2007(**b**).

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Council Tax (Demand Notices and Prescribed Classes of Dwellings) (England) (Amendment) Regulations 2025 and come into force on 6th February 2025.

(2) These Regulations extend to England and Wales.

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

2.—(1) The Council Tax (Demand Notices) (England) Regulations 2011(**c**) are amended as follows.

(2) In regulation 2 (interpretation)—

(a) in paragraph (1)—

(i) after the definition of "relevant local precepting authority" insert—

""relevant period" means the period beginning with 1st April 2016 and ending with 31st March 2025;";

(ii) omit the definition of "subsequent year";

(**a**) 1992 c. 14. Section 11B was inserted by section 12 of the Local Government Finance Act 2012 (c. 17) ("the 2012 Act") and amended by section 2 of the Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018 (c. 25) and by section 79(1) of the Levelling-up and Regeneration Act 2023 (c. 55) ("the 2023 Act"). Section 11D was inserted by section 80 of the 2023 Act. Paragraph 2(4)(j) of Schedule 2 was amended by section 16(3) of the 2012 Act.

(**b**) 2007 c. 28.

(**c**) S.I. 2011/3038. Relevant amendments were made by S.I. 2016/188, 2017/13 and 2020/21.

(b) in paragraph (3) for "the year beginning in 2016 or in relation to any subsequent year" substitute "a year beginning in the relevant period";

(c) in paragraph (4) for "the year beginning in 2016 or in any subsequent year" substitute "a year beginning in the relevant period".

(3) In regulation 8(3A) (supply of information by precepting authorities) for "the year beginning in 2016 or for any subsequent year" substitute "a year beginning in the relevant period".

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

(a) in paragraphs 7A(1)(a), 8A(1)(a), 12A(1), 17A(1)(a) and 17B(1)(a) for "the year beginning in 2016 and to any subsequent year" substitute "a year beginning in the relevant period";

(b) in paragraph 27(f) for "the year beginning in 2017 and to any subsequent year" substitute "a year beginning in the period beginning with 1st April 2017 and ending with 31st March 2025".

(5) In Schedule 2 (information to be supplied with demand notices), in paragraph 9 for "the year beginning in 2020 and any subsequent year" substitute "the years beginning in 2020, 2021, 2022, 2023 and 2024".

Amendment of the Local Government (Structural Changes) (Finance) Regulations 2008

3.—(1) The Local Government (Structural Changes) (Finance) Regulations 2008(**a**) are amended as follows.

(2) In regulation 15B (modification to the Council Tax (Demand Notices) (England) Regulations 2011)—

(a) the existing text becomes paragraph (1);

(b) after "reorganised area" insert "and a notice served in relation to a financial year beginning in the modification period";

(c) after paragraph (1) insert—

"(2) For the purposes of this regulation—

"modification period" means, where the reorganisation date falls on or after 1st April 2019, the period beginning with the reorganisation date and ending with 31st March 2025;

"notice" has the same meaning as in regulation 2(1) of the Council Tax (Demand Notices) (England) Regulations 2011.".

Amendment of the Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003

4.—(1) The Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003(**b**) are amended as follows.

(2) In regulation 11 (class G)—

(a) in paragraph (1)(a) after "dwelling," insert "or";

(b) in paragraph (3)(a) for "includes" substitute "means".

(3) In regulation 12(1)(a) (class H) after "dwelling," insert "or".

(**a**) S.I. 2008/3022, relevant amendments were made by S.I. 2018/1296.
(**b**) S.I. 2003/3011. Relevant amendments were made by S.I. 2024/1007.

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

Jim McMahon
Minister of State
7th January 2025 Ministry of Housing, Communities and Local Government

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Council Tax (Demand Notices) (England) Regulations 2011 (S.I. 2011/3038) ("the Demand Notices Regulations") make provision for certain information to be contained in or with demand notices issued by billing authorities in England for the payment of council tax. Regulation 2 amends the Demand Notices Regulations to remove, for financial years beginning on or after 1st April 2025, requirements for certain information related to the amount of council tax used to fund adult social care services. The information will continue to be required for any demand notices still to be issued for previous financial years from 1st April 2016 to 31st March 2025.

The Local Government (Structural Changes) (Finance) Regulations 2008 (S.I. 2008/3022) ("the 2008 Regulations") make general transitional and supplementary provision in relation to local government areas which have been reorganised under Part 1 of the Local Government and Public Involvement in Health Act 2007 (c. 28). Regulation 15B of, and Schedule 4 to, the 2008 Regulations modify the Demand Notices Regulations in relation to the information to be included in demand notices in relation to council tax used in the reorganised areas for adult social care services. Regulation 3 amends those provisions so that the modifications will no longer apply to demand notices issued for financial years beginning on or after 1st April 2025.

Regulation 4 amends the Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003 (S.I. 2003/3011) to correct errors in the amendments made to those Regulations by the Council Tax (Prescribed Classes of Dwellings and Consequential Amendments) (England) Regulations 2024 (S.I. 2024/1007).

A full impact assessment has not been produced for this instrument because it amends an existing local tax regime. Publication of a full impact assessment is not necessary for such legislation.

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