STATUTORY INSTRUMENTS

2022 No. 127

COUNCIL TAX, ENGLAND

The Council Tax (Demand Notices and Reduction Schemes) (England) (Amendment) Regulations 2022

Made - - - -	*10th February 2022*
Laid before Parliament	*11th February 2022*
Coming into force	*12th February 2022*

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

Citation, commencement, extent and application

1.—(1) These Regulations may be cited as the Council Tax (Demand Notices and Reduction Schemes) (England) (Amendment) Regulations 2022 and come into force on 12th February 2022.

(2) These Regulations extend to England and Wales.

(3) Regulation 3 applies in relation to council tax reduction schemes(**b**) made by billing authorities for financial years beginning on or after 1st April 2022.

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 Schedule 1 after paragraph 20 insert—

"Additional information in respect of 1st April 2022 and applicable bands A to D

20A.—(1) This paragraph applies to a notice in respect of—

(a) 1st April 2022 (whether or not the notice also relates to any other day); and

(b) a dwelling for which the applicable band is A, B, C or D(**d**).

(**a**) 1992, c.14. 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 2016/997. Schedule 1A was inserted by Schedule 4 to the Local Government Finance Act 2012 (c.17) ("the 2012 Act") and was amended by S.I. 2017/1305. Schedule 2 was amended by section 16 of the 2012 Act; there are other amendments to Schedule 2 which are not relevant to this instrument.

(**b**) See section 13A(9) of the Local Government Finance Act 1992 for the definition of "council tax reduction scheme". Section 13A was inserted by section 10 of the Local Government Finance Act 2012.

(**c**) S.I. 2011/3038, amended by S.I. 2012/3087, 2016/188, 2017/13 and 2020/21.

(**d**) Section 5 of the Local Government Finance Act 1992 ("the 1992 Act") requires each dwelling situated in the area of a billing authority in England to be listed in the authority's valuation list as falling in one of eight valuation bands (A – H). Section 23(2) of the 1992 Act provides that the valuation list must show the valuation band applicable to each dwelling.

(2) Where this paragraph applies the following statement—

"The Government is providing a £150 one-off Energy Bills Rebate for most households in council tax bands A-D".".

Amendment of the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

3.—(1) The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012(**a**) are amended as follows.

(2) After regulation 15 insert—

"Provision for all applicants: energy rebate scheme 2022

16.—(1) A scheme must include provision that any payment made under the Energy Rebate Scheme 2022 is to be disregarded in determining—

(a) an applicant's entitlement to a reduction under the scheme; or

(b) the amount of any reduction to which the applicant is entitled.

(2) In this regulation—

"the Energy Rebate Scheme 2022" means the scheme to provide financial support in respect of energy bills which was announced in Parliament by the Chancellor of the Exchequer on 3rd February 2022(**b**).".

Signed by authority of the Secretary of State for Levelling Up, Housing and Communities

Michael Gove
Secretary of State
Department for Levelling Up, Housing and Communities

10th February 2022

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax (Demand Notices) (England) Regulations 2011 (S.I. 2011/3038) ("the 2011 Regulations") and the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 (S.I. 2012/2885) ("the 2012 Regulations").

The 2011 Regulations make provision about matters to be contained in, and information to be supplied with, council tax demand notices. Regulation 2 amends the 2011 Regulations to provide that demand notices relating to liability to pay council tax for 1st April 2022 in respect of dwellings in valuation bands A to D must contain prescribed information in relation to the Government's rebate scheme to provide financial support in respect of energy bills ("the Energy Rebate Scheme 2022").

Section 13A of the Local Government Finance Act 1992 ("the 1992 Act") requires each billing authority in England to make a scheme specifying the reductions which are to apply to amounts of council tax payable by persons, or classes of person, whom the billing authority considers are in financial need. The 2012 Regulations prescribe matters which must be included in such a scheme in addition to those matters which must be included in such a scheme by virtue of paragraph 2 of Schedule 1A to the 1992 Act.

Regulation 3 amends the 2012 Regulations to provide that billing authorities' schemes must include provision that any payments made under the Energy Rebate Scheme 2022 are not to be taken into account in determining council tax reductions.

(**a**) S.I. 2012/2885; there are amendments which are not relevant to this instrument.
(**b**) https://hansard.parliament.uk/commons/2022-02-03/debates/C5CCE4F1-1C96-47FA-B57E-B2701F67A099/EconomicUpdate

An impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen. The impact on the public sector is minimal.

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£4.90

http://www.legislation.gov.uk/id/uksi/2022/127

ISBN 978-0-34-823207-3

