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STATUTORY INSTRUMENTS

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**1992 No. 613**

**COUNCIL TAX, ENGLAND AND WALES**

**The Council Tax (Administration  
and Enforcement) Regulations 1992**

*Made* - - - - - *10th March 1992*  
*Laid before Parliament* *11th March 1992*  
*Coming into force* *1st April 1992*

**THE COUNCIL TAX (ADMINISTRATION  
AND ENFORCEMENT) REGULATIONS 1992**

PART I

General Citation, commencement and interpretation

1. (1) These Regulations may be cited as the Council Tax...
2. Service of notices

PART II

Information: General

3. Information from residents, etc.
4. Information from public bodies
5. Information as to deaths
6. Use of information by billing authority

PART III

Exempt Dwellings, Etc

7. Information for owners of exempt dwellings, etc.
8. Inquiries as to dwellings
9. Assumptions as to dwellings
10. Notification of assumption
11. Correction of assumptions
12. Information relating to exempt dwellings, etc.

PART IV

Discounts

13. Interpretation of Part IV
14. Ascertainment of entitlement to discount
15. Assumptions as to discount
16. Correction of discount assumptions

PART V

Billing

17. Interpretation and application of Part V
18. The requirement for demand notices
19. Service of demand notices
20. Demand notices: payments required
21. Council tax: payments
22. Notices: further provision
23. Failure to pay instalments
24. Payments: adjustments
25. Lump sum payments
26. Non-cash payments
27. Joint and several liability
28. Joint and several liability: further provision
29. Collection of penalties
30. Appeals in relation to estimates
31. Demand notices: final adjustment

PART VI

Enforcement

32. Interpretation and application of Part VI
33. Liability orders: preliminary steps
34. Application for liability order
35. Liability orders: further provision
36. Duties of debtors subject to liability order
37. Making of attachment of earnings order
38. Deductions under attachment of earnings order
39. Attachment of earnings orders: ancillary powers and duties of employers and others served
40. Attachment of earnings orders: duties of debtor
41. Attachment of earnings orders: ancillary powers and duties of authority
42. Priority between attachment of earnings orders
43. Attachment of earnings orders: persons employed under the Crown
44. Attachment of allowances orders
45. Distress
46. Appeals in connection with distress
47. Commitment to prison
48. Commitment to prison: further provision
49. Insolvency
50. Charging orders
51. Charging orders: further provision
52. Relationship between remedies

- 53. Magistrates' courts
- 54. Joint and several liability: enforcement
- 55. Repayments
- 56. Offences
- 57. Miscellaneous provisions

#### PART VII

##### Miscellaneous

- 58. Outstanding liabilities on death  
Signature

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#### SCHEDULE 1 — COUNCIL TAX INSTALMENT SCHEMES

##### PART I — PAYMENT OF THE AGGREGATE AMOUNT: MONTHLY INSTALMENTS

- 1. This Part does not apply where, as regards the relevant...
- 2. (1) This paragraph applies where the demand notice is issued...
- 3. (1) If amounts calculated in accordance with paragraph 2 would...
- 4. Where the demand notice is issued between 1st January and...
- 5. In this Part “the aggregate amount” means the amount referred...

##### PART II — PAYMENT OF THE AGGREGATE AMOUNT: AUTHORITIES' INSTALMENT SCHEMES

- 6. (1) Subject to sub-paragraph (2), this Part applies where the...
  - 7. A scheme made by a billing authority for the payment...
  - 8. (1) The scheme shall be expressed to have effect for...
- ##### PART III — CESSATION AND ADJUSTMENT OF INSTALMENTS
- 9. (1) This paragraph applies where the demand notice has been...
  - 10. (1) This paragraph applies where the demand notice has been...
  - 11. More than one adjustment of amounts paid or payable under...

#### SCHEDULE 2 — FORMS OF LIABILITY ORDER AND OF WARRANT OF COMMITMENT

#### SCHEDULE 3 —

##### — REGULATIONS 32 AND 38 TO 42 OF, AND SCHEDULE 4 TO, THE COUNCIL TAX (ADMINISTRATION AND ENFORCEMENT) REGULATIONS 1992

- 32. Interpretation and application of Part VI
- 38. Deductions under attachment of earnings order
- 39. Attachment of earnings orders: ancillary powers and duties of employers and others served
- 40. Attachment of earnings orders: duties of debtors
- 41. Attachment of earnings orders: ancillary powers and duties of authority
- 42. Priority between attachment of earnings orders

#### SCHEDULE 4 — DEDUCTIONS TO BE MADE UNDER ATTACHMENT OF EARNINGS ORDER

#### SCHEDULE 5 — CHARGES CONNECTED WITH DISTRESS

- 1. The sum in respect of charges connected with the distress...
- 2. (1) In heads A and B of the Table to...

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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3. (1) Where the calculation under this Schedule of a percentage...

Explanatory Note