

**2003 No. 768**

**COUNCIL TAX, ENGLAND**

**The Council Tax (Administration and Enforcement)  
(Amendment) (England) Regulations 2003**

*Made* - - - - - *18th March 2003*

*Laid before Parliament* *25th March 2003*

*Coming into force* - - *15th April 2003*

The Secretary of State in exercise of the powers conferred on him by section 113 of and paragraphs 1 and 5 of Schedule 4 to the Local Government Finance Act 1992(a), and of all other powers enabling him in that behalf, hereby makes the following Regulations:

**Citation, commencement and extent**

1.—(1) These Regulations may be cited as the Council Tax (Administration and Enforcement) (Amendment) (England) Regulations 2003 and shall come into force on 15th April 2003.

(2) These Regulations apply to billing authorities in England only.

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

2. The Council Tax (Administration and Enforcement) Regulations 1992(b) are amended in accordance with regulation 3 below.

3. In regulation 32, after paragraph (1)(b)(iii) insert—

“(iiiia) a tax credit (within the meaning of the Tax Credits Act 2002(c));”

Signed by authority of the First Secretary of State

18th March 2003

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

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(a) 1992 (c.14). These powers 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 in Schedule 1.

(b) S.I. 1992/613; relevant amending instruments are S.I. 1992/3008, 1993/773, 1996/1880, 1999/534.

(c) 2002 (c. 21).

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

Regulation 3 inserts a new sub-paragraph into regulation 32 of the Council Tax (Administration and Enforcement) Regulations 1992. The effect is that tax credits within the meaning of the Tax Credits Act 2002 are not to be counted as “earnings” so that an attachment of earnings order cannot be made in relation to such tax credits.

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