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STATUTORY INSTRUMENTS

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**2004 No. 927**

**The Council Tax (Administration and Enforcement)  
(Amendment) (England) Regulations 2004**

**Citation, commencement and application**

1.—(1) These Regulations may be cited as the Council Tax (Administration and Enforcement) (Amendment) (England) Regulations 2004.

(2) These Regulations apply to billing authorities in England only (1).

(3) These Regulations come into force on 22nd April 2004.

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(1) The Secretary of State can exercise the powers under sections 113(1) and (2) and paragraphs 1, 4 and 21 of Schedule 2 to, and paragraphs 1, 3, 5, 11A, 12A and 20 of Schedule 4 to the Local Government Finance Act 1992 only in relation to England: see article 2 of and the entry relating to the Local Government Finance Act 1992 in Schedule 1 to the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I.1999/672) and section 129 of the Local Government Act 2003.