
STATUTORY INSTRUMENTS

2004 No. 927

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

Liability orders

5.—(1) In regulation 32(1)(1), in the definition of “liability order” after “regulation 34” insert “or regulation 36A(5)”.

(2) After regulation 36(2) insert the following regulation—

“Quashing of liability orders

36A.—(1) Where—

- (a) a magistrates' court has made a liability order pursuant to regulation 34(6), and
- (b) the authority on whose application the liability order was made considers that the order should not have been made, the authority may apply to a magistrates' court to have the liability order quashed.

(2) Where, on an application by an authority in accordance with paragraph (1) above, the magistrates' court is satisfied that the liability order should not have been made, it shall quash the order.

(3) Where an authority makes an application under paragraph (1) for a liability order (“the original order”) to be quashed, and a lesser amount than the amount for which the original order was made has fallen due under paragraph (3) or (4) of regulation 23 (including those paragraphs as applied as mentioned in regulation 28A(2)(3)) and is wholly or partly unpaid or (in a case where a final notice is required under regulation 33) the amount stated in the final notice is wholly or partly unpaid at the expiry of the period of seven days beginning with the day on which the notice was issued, the billing authority may also apply to the magistrates' court for an order against the person by whom the lesser amount was payable.

(4) Paragraphs (2) to (5) of regulation 34 shall apply to applications under paragraph (3) above.

(5) Where, having quashed a liability order in accordance with paragraph (2) above, the magistrates' court is satisfied that, had the original application for the liability order been for a liability order in respect of a lesser sum payable, such an order could properly have been made, it shall make a liability order in respect of the aggregate of—

- (a) that lesser sum payable, and

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- (1) Regulation 32(1) was amended by the Council Tax (Administration and Enforcement) (Amendment) Regulations 1992 (S.I. 1992/3008), the Council Tax (Administration and Enforcement) (No. 2) Regulations 1993 (S.I. 1993/773), the Local Authorities (Contracting out of Tax Billing, Collection and Enforcement Functions) Order 1996 (S.I. 1996/1880), the Council Tax (Administration and Enforcement) Regulations 1999 (S.I. 1999/534) and the Council Tax (Administration and Enforcement) (Amendment) (England) Regulations 2003 (S.I. 2003/768).
- (2) Regulation 36 was amended by the [Council Tax \(Administration and Enforcement\) \(No. 2\) Regulations 1993 \(S.I. 1993 No. 733\)](#).
- (3) Regulation 28A was substituted together with regulation 28 for regulation 28 as originally enacted by the Council Tax (Administration and Enforcement) (Amendment) Regulations 1992 (S.I. 1992/3008).

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- (b) any sum included in the quashed order in respect of the costs reasonably incurred by the authority in obtaining the quashed order.”.