
WELSH STATUTORY INSTRUMENTS

2003 No. 522 (W.72)

LOCAL GOVERNMENT, WALES

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

Made - - - - *5th March 2003*
Coming into force - - *6th April 2003*

The National Assembly for Wales, in exercise of the powers conferred on the Secretary of State by section 113(1) and (2) and paragraphs 1(1) and 5(1), (2) and (4) of Schedule 4 of the Local Government Finance Act 1992⁽¹⁾ which are vested in the National Assembly for Wales so far as exercisable in relation to Wales⁽²⁾, hereby makes the following Regulations:

Name and commencement

1. These Regulations are called the Council Tax (Administration and Enforcement) (Amendment) (Wales) Regulations 2003 and come into force on 6 April 2003.

Application and Interpretation

2.—(1) These Regulations apply to Wales only.

(2) In these Regulations “the Principal Regulations” (“*y Prif Reoliadau*”) means the Council Tax (Administration and Enforcement) Regulations 1992⁽³⁾.

(3) Expressions used in these Regulations which are also in the Principal Regulations will have the same meaning as in those Regulations.

Amendment of Principal Regulations

3. The Principal Regulations are amended as provided in Regulation 4.

Attachment of earnings: tax credits

4. In Regulation 32(1) (interpretation etc) of the Principal Regulations, in the definition of “earnings”, after sub-paragraph (v) insert—

“(vi) tax credits within the meaning of the Tax Credits Act 2002.”.

(1) 1992 (c. 14).

(2) See National Assembly for Wales (Transfer of Functions) Order 1999 (S.I.1999/672).

(3) S.I. 1992/613.

Status: This is the original version (as it was originally made).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

Signed on behalf of the National Assembly for Wales under section 66(1) of the Government of Wales Act 1998(4)

5th March 2003

D.Elis-Thomas
The Presiding Officer of the National Assembly

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Council Tax (Administration and Enforcement) Regulations 1992 (as amended) prescribe the powers by which local authorities may collect and recover council tax. Regulation 32(1) of those Regulations is amended so that Child Tax Credit and Working Tax Credit within the meaning of the Tax Credit Act 2002 are excluded from the definition of “earnings”.