
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax (Administration and Enforcement) Regulations 1992 (“the 1992 Regulations”) and the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 (“the 1989 Regulations”) in relation to Wales.

Regulation 3 revises the levels of certain fees which may be charged in respect of distress. These increases are in line with inflation since 1998 when the fees were last increased.