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STATUTORY INSTRUMENTS

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**1992 No. 613**

**The Council Tax (Administration  
and Enforcement) Regulations 1992**

**PART VI**

**Enforcement**

**Liability orders: further provision**

**35.**—(1) A single liability order may deal with one person and one such amount (or aggregate amount) as is mentioned in regulation 34(7) and (8) (in which case the order shall be in the form specified as Form A in Schedule 2, or a form to the like effect), or, if the court thinks fit, may deal with more than one person and more than one such amount (in which case the order shall be in the form specified as Form B in that Schedule, or a form to the like effect).

(2) A summons issued under regulation 34(2) may be served on a person—

- (a) by delivering it to him, or
- (b) by leaving it at his usual or last known place of abode, or in the case of a company, at its registered office, or
- (c) by sending it by post to him at his usual or last known place of abode, or in the case of a company, to its registered office, or
- (d) by leaving it at, or by sending it by post to him at, an address given by the person as an address at which service of the summons will be accepted.

(3) The amount in respect of which a liability order is made is enforceable in accordance with this Part; and accordingly for the purposes of any of the provisions of Part III of the Magistrates' Courts Act 1980 (satisfaction and enforcement) it is not to be treated as a sum adjudged to be paid by order of the court.