
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax (Administration and Enforcement) Regulations 1992 (“the 1992 Regulations”).

The following changes of substance are made—

- (a) billing authorities are authorised to obtain from community charges registration officers information about the status of individuals exempt from the personal community charge (regulation 6);
- (b) billing authorities are not required to supply information relating to dwellings which are exempt because they are held by the Secretary of State for Defence for the purposes of armed forces accommodation (regulations 7 and 8);
- (c) special arrangements are made for the issue of demands for, and the collection of, council tax in the case of persons who are jointly and severally liable (regulations 9, 11, 12 and 18);
- (d) adjustments are made to the order of priorities as between attachment of earnings orders under the 1992 Regulations, attachment of earnings orders under the Attachment of Earnings Act 1971 and deduction from earnings orders under the Child Support Act 1991 (regulation 17); and
- (e) billing authorities are required to adjust amounts payable under a demand notice where the notice was issued on the assumption that the person concerned was not or would not be entitled to council tax benefit and he is in fact so entitled (regulation 20).