
STATUTORY INSTRUMENTS

1992 No. 3008

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

Interpretation and application of Part VI

13. After paragraph (4) of regulation 32 there is inserted the following—

“(5) Any reference in this Part to the day on or time at which a notice is issued, is a reference—

- (a) if the notice is served in the manner described in section 233(2) of the Local Government Act 1972 by being left at, or sent by post to, a person’s proper address, to the day on or time at which it is so left or posted, or
- (b) in any other case, to the day on or time at which the notice is served.”.