
STATUTORY INSTRUMENTS

1992 No. 613

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

PART VI

Enforcement

Liability orders: preliminary steps

33.—(1) Subject to paragraph (3), before a billing authority applies for a liability order it shall serve on the person against whom the application is to be made a notice (“final notice”), which is to be in addition to any notice required to be served under Part V, and which is to state every amount in respect of which the authority is to make the application.

(2) A final notice may be served in respect of an amount at any time after it has become due.

(3) A final notice need not be served on a person who has been served under regulation 23(1) with a reminder notice in respect of the amount concerned.

Commencement Information

II Reg. 33 in force at 1.4.1992, see [reg. 1\(1\)](#)

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax (Administration and Enforcement) Regulations 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- Instrument amended by [S.I. 1995/247 reg.17\(1\)\(3\)](#)
- Instrument extended by [S.I. 1995/247 reg.16](#)
- [reg.33\(1\) rev. in Pt. by S.I. 1994/505 reg.5\(a\)](#)
- [reg.33\(3\) amended by S.I. 1992/3008 reg.14](#)
- [reg.33\(3\) substituted by S.I. 1994/505 reg.5\(b\)](#)
- [re 1\(2\) \(defns of Exempt Dwellings Order and managing agent\) added by S.I. 1992/3008 reg.3](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- [Sch.1 para 4A added by S.I. 1992/3008 reg.20\(b\)](#)
- [Sch.1 para 10\(1\)\(h\) added by S.I. 1992/3008 reg.20\(d\)\(iii\)](#)
- [Sch.1 para.2\(7\) added by S.I. 1995/22 reg.5\(b\)](#)
- [Sch.1 para.10\(6\)\(aa\) added by S.I. 1995/22 reg.6\(b\)](#)
- [Sch.1 para.10\(6A\) added by S.I. 1995/22 reg.6\(c\)](#)
- [Sch. 1 para. 2\(3A\)\(3B\) inserted by S.I. 2012/3086 reg. 2\(14\)\(b\)](#)
- [Sch. 1 para. 10\(1\)\(ea\)\(eb\) inserted by S.I. 2012/3086 reg. 2\(15\)\(b\)](#)
- [Sch. 1 para. 2\(3A\)\(3B\) inserted by S.I. 2013/62 reg. 2\(12\)\(b\)](#)
- [Sch. 1 para. 10\(1\)\(ea\)\(eb\) inserted by S.I. 2017/41 reg. 2\(7\)](#)
- [Sch. 1 para. 2\(3A\) word inserted by S.I. 2013/590 reg. 2\(7\)](#)
- [Sch. 3 para. 1 sums substituted by S.I. 2004/1013 reg. 3\(a\)\(i\)](#)
- [Sch. 3 Form words inserted by S.I. 2013/630 reg. 56\(6\)](#)
- [Sch. 3 form words inserted by S.I. 2013/570 reg. 11](#)
- [Sch.5 para.2A added by S.I. 1998/295 reg.8\(4\)](#)
- [Sch.6 added by S.I. 1994/505 reg.9](#)
- [sch 6 subst by S.I. 2010/752 reg 3 schedule](#)
- [Sch. 6 substituted by S.I. 2011/528 reg. 3\(3\)](#)
- [reg. 2\(4\) words omitted by S.I. 2012/3086 reg. 2\(3\)\(a\)](#)
- [reg. 2\(4\) words omitted by S.I. 2013/62 reg. 2\(3\)\(a\)](#)
- [reg. 2\(4A\)-\(4C\) inserted by S.I. 2012/3086 reg. 2\(3\)\(b\)](#)
- [reg. 2\(4A\)-\(4C\) inserted by S.I. 2013/62 reg. 2\(3\)\(b\)](#)
- [reg. 2\(6\) words substituted by S.I. 2012/3086 reg. 2\(3\)\(c\)](#)
- [reg. 2\(6\) words substituted by S.I. 2013/62 reg. 2\(3\)\(c\)](#)
- [reg. 2\(7\) words substituted by S.I. 2012/3086 reg. 2\(3\)\(d\)](#)
- [reg. 2\(7\) words substituted by S.I. 2013/62 reg. 2\(3\)\(d\)](#)
- [reg. 4\(8\)\(a\) word omitted by S.I. 2012/3086 reg. 2\(4\)\(a\)](#)
- [reg. 4\(8\)\(a\) word omitted by S.I. 2013/62 reg. 2\(4\)\(a\)](#)
- [reg. 4\(8\)\(b\) word substituted by S.I. 2012/3086 reg. 2\(4\)\(b\)](#)
- [reg. 4\(8\)\(b\) word substituted by S.I. 2013/62 reg. 2\(4\)\(b\)](#)
- [reg. 4\(8\)\(c\) inserted by S.I. 2012/3086 reg. 2\(4\)\(c\)](#)
- [reg. 4\(8\)\(c\) inserted by S.I. 2013/62 reg. 2\(4\)\(c\)](#)
- [reg. 5A-5C inserted by S.I. 2013/590 reg. 2\(3\)](#)
- [reg. 5A-5C inserted by S.I. 2013/570 reg. 4](#)
- [reg.7\(3A\) added by S.I. 1992/3008 reg.7\(c\)](#)
- [reg. 9\(3\) inserted by S.I. 2012/3086 reg. 2\(5\)\(b\)](#)
- [reg. 9\(3\) inserted by S.I. 2013/62 reg. 2\(5\)\(b\)](#)

- reg. 9(3)(a) substituted by S.I. 2014/129 reg. 4(a)
- reg. 9(3)(b) substituted by S.I. 2014/129 reg. 4(b)
- reg. 10(6A) inserted by S.I. 2012/3086 reg. 2(6)(b)
- reg. 10(6A) inserted by S.I. 2013/62 reg. 2(6)(b)
- reg. 10(6A) words substituted by S.I. 2014/129 reg. 5(a)
- reg. 10(6A)(b)(i) substituted by S.I. 2014/129 reg. 5(b)
- reg. 11(1A) inserted by S.I. 2012/3086 reg. 2(7)(b)
- reg. 11(1A) inserted by S.I. 2013/62 reg. 2(7)(b)
- reg. 11(1A) words substituted by S.I. 2014/129 reg. 6
- reg. 15(3) inserted by S.I. 2012/3086 reg. 2(10)(d)
- reg. 15(3) inserted by S.I. 2013/62 reg. 2(8)(b)
- reg. 15(3)(a) substituted by S.I. 2014/129 reg. 7(a)
- reg. 15(3)(b) substituted by S.I. 2014/129 reg. 7(b)
- reg. 16(1A) inserted by S.I. 2012/3086 reg. 2(11)(c)
- reg. 16(1A) inserted by S.I. 2013/62 reg. 2(9)(b)
- reg. 16(1A) words substituted by S.I. 2014/129 reg. 8
- reg.17(1A)(1B) added by S.I. 1993/196 reg.2(b)
- reg. 17(1A) modified by S.I. 1995/3150 art. 5
- reg.17(1A)(a) amended by S.I. 1995/247 reg.19
- reg. 20(2A) inserted by S.I. 2012/3086 reg. 2(12)(b)
- reg. 20(2A) inserted by S.I. 2013/62 reg. 2(10)(b)
- reg. 20(2A)(a) substituted by S.I. 2014/129 reg. 9(a)
- reg. 20(2A)(b) substituted by S.I. 2014/129 reg. 9(b)
- reg. 20(3)(fa) inserted by S.I. 2012/3086 reg. 2(12)(d)
- reg. 20(3)(fa) inserted by S.I. 2013/62 reg. 2(10)(d)
- reg. 21(1A)-(1D) inserted by S.I. 2012/3086 reg. 2(13)
- reg. 21(1A)-(1D) inserted by S.I. 2013/62 reg. 2(11)
- reg. 21A21B inserted by S.I. 2012/672 reg. 2(2)
- reg. 27(2)(e)(i) words inserted by S.I. 2013/590 reg. 2(4)
- reg. 27(2)(e)(i) words inserted by S.I. 2013/570 reg. 5
- reg.32(5) added by S.I. 1992/3008 reg.13
- reg.35(2A) added by S.I. 1998/295 reg.3
- reg. 36A inserted by S.I. 2004/927 reg. 5(2)
- reg. 36A inserted by S.I. 2004/785 reg. 5(2)
- reg. 37(1A) inserted by S.I. 2004/927 reg. 6(b)
- reg. 37(1A) inserted by S.I. 2004/785 reg. 6(b)
- reg. 37(1A)(a) full stop substituted by S.I. 2014/600 Sch. para. 3(b)(i)
- reg. 37(1A)(b) omitted by S.I. 2014/600 Sch. para. 3(b)(ii)
- reg.37(4) added by S.I. 1998/295 reg.4(2)
- reg.38Sch.3 para 4(b) amended by S.I. 1992/3008 reg.16(2)
- reg.45(1A) added by S.I. 1993/773 reg.5
- reg.45(6A) added by S.I. 1998/295 reg.6
- reg.45A added by S.I. 1998/295 reg.7(2)
- reg. 45A omitted by S.I. 2014/600 Sch. para. 3(d)
- reg. 45A revoked by S.I. 2014/600 Sch. Pt. 2
- regs.46(2)(b)52(2)(b) amended by S.I. 1996/2405 reg.2
- regs.46(2)(b)52(2)(b) amended by S.I. 1996/2405 reg.2
- reg. 47(6A)(a) words substituted by S.I. 2014/600 Sch. para. 3(e)(iii)
- reg. 52(2)(b) words inserted by S.I. 2013/630 reg. 56(4)
- reg. 52(2)(b) words inserted by S.I. 2013/570 reg. 8
- reg.52(2A) added by S.I. 1993/773 reg.6(c)
- reg. 53(1)(1A) omitted by S.I. 2005/617 Sch. para. 151
- reg. 53(1A) inserted by S.I. 1996/675 Sch. para. 10
- reg.54(3A) added by S.I. 1992/3008 reg.18
- reg.54(5)(d) added by S.I. 1994/505 reg.8(a)(iii)
- reg. 54(5)(d) words inserted by S.I. 2013/630 reg. 56(5)
- reg. 54(5)(d) words inserted by S.I. 2013/570 reg. 9(a)
- reg.54(6A)(6B) added by S.I. 1994/505 reg.8(c)

- reg. 54(6A) words inserted by S.I. 2013/630 reg. 56(5)
- reg. 54(6A) words inserted by S.I. 2013/570 reg. 9(b)
- reg.54(9A) added by S.I. 1993/773 reg.7(a)