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STATUTORY INSTRUMENTS

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**1992 No. 613**

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

**PART VI**

**Enforcement**

**Commitment to prison: further provision**

**48.**—(1) A single warrant may not be issued under regulation 47 against more than one person, and shall be in the form specified as Form C in Schedule 2, or in a form to the like effect.

(2) Where an application under regulation 47 has been made, and after the making of the inquiries mentioned in paragraph (2) of that regulation no warrant is issued or term of imprisonment fixed, the court may remit all or part of the appropriate amount mentioned in regulation 45(2) with respect to which the application related.

(3) Where an application under regulation 47 has been made but no warrant is issued or term of imprisonment fixed, the application may be renewed (except so far as regards any sum remitted under paragraph (2)) on the ground that the circumstances of the debtor have changed.

(4) A statement in writing to the effect that wages of any amount have been paid to the debtor during any period, purporting to be signed by or on behalf of his employer, shall in any proceedings under regulation 47 be evidence of the facts there stated.

(5) For the purpose of enabling inquiry to be made as to the debtor's conduct and means under regulation 47, a justice of the peace may—

- (a) issue a summons to him to appear before a magistrates' court and (if he does not obey the summons) issue a warrant for his arrest, or
- (b) issue a warrant for the debtor's arrest without issuing a summons.

(6) A warrant issued under paragraph (5) may be executed anywhere in England and Wales by any person to whom it is directed or by any constable acting within his police area; and section 125(3) of the Magistrates' Courts Act 1980 applies to such a warrant.

(7) Regulation 47 and this regulation have effect subject to Part I of the Criminal Justice Act 1982(1) (treatment of young offenders)