
STATUTORY INSTRUMENTS

1992 No. 613

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

PART VI

Enforcement

Miscellaneous provisions

57.—(1) Any matter which could be the subject of an appeal under section 16 of the Act may not be raised in proceedings under this Part.

(2) If a liability order has been made and by virtue of—

- (a) a notification which is given by the billing authority under regulation 24(2) or (5), 25(5) or (8), 28(3) or (4) or 31(2), or paragraph 9(3) or 10(2)(a) of Schedule 1, or
- (b) section 31(4) of the Act applying in any case,

any part of the amount mentioned in regulation 34(6)(a) in respect of which the order was made would (if paid) fall to be repaid or credited against any subsequent liability, that part shall be treated for the purposes of this Part as paid on the day the notification is given or the amount in substitution is set under section 31(2) of the Act and accordingly as no longer outstanding.

(3) If, after a warrant is issued or term of imprisonment is fixed under regulation 47(3), and before the term of imprisonment has begun or been fully served, a billing authority gives such a notification as is mentioned in paragraph (2)(a) in the case in question, or sets an amount in substitution so that section 31(4) of the Act applies in the case in question, it shall forthwith notify accordingly the clerk of the court which issued the warrant and (if the debtor is detained) the governor or keeper of the prison or place where he is detained or such other person as has lawful custody of him.

(4) If the debtor is treated as having paid an amount under paragraph (2) on any day, and

- (a) that day falls after the completion of the service of a term of imprisonment imposed under regulation 47 in respect of the amount he is treated as having paid, or
- (b) the debtor is serving a term of imprisonment imposed under regulation 47 on that day and the amount he is treated as having paid exceeds the amount of any part payment which, if made, would cause the expiry of the term of imprisonment pursuant to paragraph (7) (b) of that regulation on that day,

the amount mentioned in sub-paragraph (a) or excess mentioned in sub-paragraph (b) shall be paid to the debtor or credited against any subsequent liability of his, as the debtor requires.