
EXPLANATORY NOTE

(This note is not part of the Regulations)

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

Regulation 23 (failure to pay instalments) is amended to clarify the information to be stated in a reminder notice.

In regulation 28 (joint taxpayers' notice), the definition of “the adjusted amount” is amended to mean the lesser of the billing authority’s estimate of the chargeable amount and the relevant sum, instead of the difference between those two sums.

Regulation 33 (liability orders: preliminary steps) is amended so as to make it clear that a final notice does not have to be served in a case where a reminder notice has been issued and, within the seven days following, the liable person has failed to pay any instalments due.

Regulation 47 (commitment to prison) is amended so that, in a case where the debtor pays the amount due from him after the authority has applied for the issue of a warrant, but before a warrant is issued, or a term of imprisonment fixed and the issue of a warrant postponed, an authority may also recover reasonable costs in connection with the committal proceedings. The costs are subject to maximum amounts set out in a new Schedule to the 1992 Regulations.

Regulation 52 (relationship between remedies) is amended by the addition of deductions under the Council Tax (Deductions from Income Support) Regulations 1993 to the descriptions of remedies which may be resorted to more than once, or in any order or alternately.

Regulation 54 (joint and several liability: enforcement) is amended by providing that a liability order made against joint taxpayers may be enforced by making deductions from income support payable to one or more of them.