
STATUTORY INSTRUMENTS

1995 No. 22

The Council Tax (Administration and Enforcement) (Amendment) Regulations 1995

Council tax instalment schemes— payment of the aggregate amount

5. In Schedule 1—

- (a) at the beginning of sub-paragraph (3) of paragraph 2, there are inserted the words “Subject to sub-paragraph (7),”;
- (b) in paragraph 2, after sub-paragraph (6) there is inserted the following sub-paragraph—

“(7) If the calculation of instalments in accordance with sub-paragraph (6) would produce an amount for an instalment of less than £5, the demand notice may require that the amount which, but for this sub-paragraph, would be the second instalment shall be added to the amount which, but for this sub-paragraph, would be the first instalment, and the number of instalments shall be reduced by one.”;
- (c) in sub-paragraph (1) of paragraph 3, after the words “instalment of less than £5” there are inserted the words “notwithstanding any adjustment of instalments made in accordance with paragraph 2(7)”;
- (d) in sub-paragraph (3) of paragraph 3, for “Paragraph 2(5) and (6)” there is substituted “Paragraph 2(5), (6) and (7)”.