
STATUTORY INSTRUMENTS

1995 No. 247

LOCAL GOVERNMENT, ENGLAND AND WALES

The Local Government Changes for England
(Community Charge and Council Tax,
Administration and Enforcement) Regulations 1995

<i>Made</i>	- - - -	<i>2nd February 1995</i>
<i>Laid before Parliament</i>		<i>9th February 1995</i>
<i>Coming into force</i>	- -	<i>1st April 1995</i>

The Secretary of State, in exercise of the powers conferred on him by sections 19(1) and (2) and 26(3) to (5) of the Local Government Act 1992⁽¹⁾ and of all other powers enabling him in that behalf, hereby makes the following Regulations:

PART I
GENERAL

Citation and commencement

1. These Regulations may be cited as the Local Government Changes for England (Community Charge and Council Tax, Administration and Enforcement) Regulations 1995 and shall come into force on 1st April 1995.

Interpretation

2.—(1) In these Regulations—

“the principal Regulations” means the Local Government Changes for England (Finance) Regulations 1994⁽²⁾;

“the 1989 Regulations” means the Community Charges (Administration and Enforcement) Regulations 1989⁽³⁾;

(1) 1992 c. 19.

(2) S.I.1994/2825.

(3) S.I. 1989/438. Relevant amendments to the Community Charges (Administration and Enforcement) Regulations 1989 were made by the Community Charges (Miscellaneous Provisions) (No. 2) Regulations 1989 (S.I. 1989 No. 2274), the Community Charges (Administration and Enforcement) (Amendment) Regulations 1992 (S.I. 1992 No. 219), the Community Charges

“the 1992 Regulations” means the Council Tax (Administration and Enforcement) Regulations 1992(4); and

“relevant successor authority” means—

- (a) in connection with a community charge payable to the abolished authority by virtue of a residence, property or dwelling situated in any part of its area, the successor authority for that part; and
- (b) in connection with council tax payable to the abolished authority in respect of a dwelling situated in any part of its area, the successor authority for that part.

(2) In these Regulations the following expressions shall have the same meaning as in the principal Regulations—

“abolished authority”, “the Act”, “the 1992 Act”, “preceding year”, “preliminary period”, “the reorganisation date”, “section 17 order” and “successor authority”.

(3) In these Regulations—

- (a) any reference to a relinquishing authority is a reference to a local authority which, by virtue of a section 17 order, ceases to have functions in relation to a part of its area (referred to in these Regulations as “the transferred area”) from the reorganisation date; and
- (b) any reference to an acquiring authority is a reference to an authority which, by virtue of a section 17 order, has from the reorganisation date all the functions which prior to that date were the functions of the relinquishing authority (or would have all the functions but for an order under sections 21 and 22 of the Act) in relation to the transferred area.

PART II

TRANSITIONAL PROVISIONS: COMMUNITY CHARGE

Community Charges (Administration and Enforcement) Regulations 1989

Charging authorities

3. References to a charging authority in the 1989 Regulations shall, on or after the reorganisation date, include a county council to which are transferred, by or in consequence of a section 17 order, the functions of district councils in relation to the county council’s area.

Rights and duties of successor and relinquishing authorities

4.—(1) The 1989 Regulations shall have effect, on or after the reorganisation date, as if the rights and duties exercisable by or in relation to an abolished authority in connection with a community charge payable to it by virtue of a residence, property or dwelling situated in any part of its area were rights and duties exercisable by or in relation to the relevant successor authority and any references to a charging authority in those Regulations shall be read accordingly.

(2) For the purposes of paragraph (1) anything done by or in relation to an abolished authority in the exercise of its functions under the 1989 Regulations shall be treated as if it had been done by or in relation to the relevant successor authority.

and Non-Domestic Rating (Miscellaneous Provisions) Regulations 1992 (S.I. 1992 No. 474), and the Community Charges (Administration and Enforcement) (Amendment) Regulations 1993 (S.I. 1993 No. 775).

(4) S.I. 1992/613. The Council Tax (Administration and Enforcement) Regulations 1992 were amended by the Council Tax (Administration and Enforcement) (Amendment) Regulations 1992 (S.I. 1992 No. 3008) and the Council Tax (Administration and Enforcement) (Amendment) (No. 2) Regulations 1993 (S.I. 1993 No. 773).

(3) The 1989 Regulations shall have effect on or after the reorganisation date as if the rights and duties exercisable by or in relation to a relinquishing authority in connection with a community charge payable to it by virtue of a residence, property or dwelling situated in part of its area in which, from the reorganisation date, it ceases to have functions continued to be exercisable by or in relation to the relinquishing authority in relation to that part, and as if the acquiring authority had no rights and duties in connection with such a community charge, and any references to a charging authority in those Regulations shall be read accordingly.

Information

5. For the purposes of regulation 6(3)(d) (information from public bodies) of the 1989 Regulations information obtained by an abolished authority or a relinquishing authority in its capacity as a police authority or as a constituent council of such an authority shall from the beginning of the preliminary period be treated as if it had been obtained in that capacity by respectively the successor authority or the acquiring authority.

Supply of information to Secretary of State

6. For the purposes of regulation 7(1) (supply of information to Secretary of State) of the 1989 Regulations information obtained by a registration officer for an abolished authority shall from the beginning of the preliminary period be treated as if it had been obtained by the registration officer for the successor authority.

Application for liability order

7. Where before the reorganisation date an abolished authority applied for a liability order under regulation 29 (application for liability order) of the 1989 Regulations and the order is made on or after that date—

- (a) regulation 29(6)(b) of the 1989 Regulations shall apply, on or after the reorganisation date, as if the costs referred to were those reasonably incurred by the abolished authority and the relevant successor authority in obtaining the order; and
- (b) regulation 29(7) of the 1989 Regulations shall apply, on or after that date, as if the costs of the abolished authority in making the application had been the costs of the relevant successor authority.

Duties of debtors and making of attachment of earnings order

8. Where a liability order was applied for by, or made on the application of, an abolished authority under regulation 29 (application for liability order) of the 1989 Regulations, regulations 31(1) and 32(1) (duties of debtors subject to liability order and making of attachment of earnings order) of those Regulations shall apply on or after the reorganisation date as if the order had been applied for by or made on the application of the relevant successor authority as the case may be.

Attachment of earnings order: ancillary powers and duties

9. Where an attachment of earnings order was made by an abolished authority under regulation 32 (making of attachment of earnings order) of the 1989 Regulations, regulations 34(4), 34(6), 35(1) and 36 (attachment of earnings order: powers and duties) of those Regulations shall apply on or after the reorganisation date as if the order had been made by the relevant successor authority.

Distress

10. Where a liability order was made under regulation 29 (application for liability order) of the 1989 Regulations on the application of an abolished authority, regulation 39 (distress) of those Regulations shall apply on or after the reorganisation date as if the liability order had been applied for by the relevant successor authority.

Appeals in connection with distress

11. Where an abolished authority has levied or attempted to levy a distress under regulation 39 of the 1989 Regulations, regulation 40(2) to (4) (appeals in connection with distress) of those Regulations shall apply on or after the reorganisation date as if the levy had been made or attempted by the relevant successor authority.

Commitment to prison

12. Where an abolished authority has sought to levy an amount by distress under regulation 39 of the 1989 Regulations, regulation 41(1) (commitment to prison) of those Regulations shall apply on or after the reorganisation date as if it had been the relevant successor authority which had sought to levy the distress and as if the costs of the abolished authority in seeking to levy the distress had been the costs of the successor authority.

Charging orders

13. Where a liability order was made under regulation 29 of the 1989 Regulations on the application of an abolished authority—

- (a) regulation 44(3)(a) (charging orders) of the 1989 Regulations shall apply on or after the reorganisation date as if the liability order had been applied for by the relevant successor authority; and
- (b) regulation 44(3)(c) of those Regulations shall apply on or after that date as if the costs referred to were the costs reasonably incurred by the abolished authority and the relevant successor authority in obtaining the charging order.

Charging orders: further provision

14. Where a charging order was made under regulation 44 of the 1989 Regulations on the application of an abolished authority, regulation 45(4) (charging orders: further provision) of those Regulations shall apply on or after the reorganisation date as if the charging order had been made on the application of the relevant successor authority.

Magistrates' courts

15. Regulation 47(4) (magistrates' courts) of the 1989 Regulations shall apply on or after the reorganisation date in relation to any proceeding prosecuted or continued by the successor authority as if the reference to the applicant authority included the abolished authority.

PART III

TRANSITIONAL PROVISIONS: COUNCIL TAX

Council Tax (Administration and Enforcement) Regulations 1992

Billing authorities

16. For the purposes of the 1992 Regulations references to a “billing authority” shall during the preliminary period include an authority which has functions under Part I of the 1992 Act by virtue of regulation 49(1) of the principal Regulations.

Rights and duties of successor and relinquishing authorities

17.—(1) The 1992 Regulations shall have effect on or after the reorganisation date as if the rights and duties exercisable by or in relation to an abolished authority in connection with council tax payable to it in respect of a dwelling situated in any part of its area were rights and duties exercisable by or in relation to the relevant successor authority and any references to a billing authority in those Regulations shall be read accordingly.

(2) For the purposes of paragraph (1) anything done by or in relation to an abolished authority in the exercise of its functions under the 1992 Regulations shall be treated as if it had been done by or in relation to the relevant successor authority.

(3) The 1992 Regulations shall have effect on or after the reorganisation date as if the rights and duties exercisable by or in relation to a relinquishing authority in connection with council tax payable to it in respect of a dwelling situated in the transferred area continued to be exercisable as regards any preceding year by or in relation to the relinquishing authority in relation to that area, and as if the acquiring authority had no rights and duties in connection with such a council tax as regards any preceding year, and any references to a billing authority in those Regulations shall be read accordingly.

Information

18. For the purposes of regulations 4(3)(b) (information from public bodies) of the 1992 Regulations information obtained by an abolished authority or a relinquishing authority in its capacity as a police authority or as a constituent council of such an authority shall from the beginning of the preliminary period be treated as if it had been obtained in that capacity by respectively the successor authority or the acquiring authority.

Valuation lists

19. References in regulation 10(3)(a) and 17(1A)(a) (notification of assumption and interpretation and application of Part V) of the 1992 Regulations to the authority’s valuation list shall, on or after the reorganisation date, include in the case of a successor, relinquishing or acquiring authority the list, or the valuation list read in conjunction with the notice of the effect of alterations, supplied to it under regulation 46 of the principal Regulations.

Application for liability order

20. Where a liability order was made under regulation 34 (application for liability order) of the 1992 Regulations on the application of an abolished authority—

- (a) regulation 34(7)(b) of the 1992 Regulations shall apply on or after the reorganisation date as if the costs referred to were those reasonably incurred by the abolished authority and the relevant successor authority in obtaining the order; and

- (b) regulation 34(8) of the 1992 Regulations shall apply on or after that date as if the costs of the abolished authority in making the application had been the costs of the relevant successor authority.

Duties of debtors and making of attachment of earnings order

21. Where a liability order was applied for by, or made on the application of, an abolished authority under regulation 34 of the 1992 Regulations, regulations 36(1) and 37(1) (duties of debtors subject to liability order and making of attachment of earnings order) of those Regulations shall apply on or after the reorganisation date as if the order had been applied for by or made on the application of the relevant successor authority.

Attachment of earnings order: ancillary powers and duties

22. Where an attachment of earnings order was made by an abolished authority under regulation 37 of the 1992 Regulations, regulations 39(4) and (6), 40(1) and 41 (attachment of earnings order: ancillary powers and duties) of those Regulations shall apply on or after the reorganisation date as if the order had been made by the relevant successor authority.

Distress

23. Where a liability order was made under regulation 34 of the 1992 Regulations on the application of an abolished authority, regulation 45 (distress) of those Regulations shall apply on or after the reorganisation date as if the liability order had been applied for by the relevant successor authority.

Appeals in connection with distress

24. Where an abolished authority has levied or attempted to levy a distress under regulation 45 of the 1992 Regulations, regulation 46(2) to (4) (appeals in connection with distress) of those regulations shall apply on or after the reorganisation date as if the levy had been made or attempted by the relevant successor authority.

Commitment to prison

25. Where an abolished authority had sought to levy an amount by distress under regulation 45 of the 1992 Regulations, regulation 47(1) (commitment to prison) of those Regulations shall apply, on or after the reorganisation date, as if it had been the relevant successor authority which had sought to levy the distress and as if the costs of the abolished authority in seeking to levy the distress had been the costs of the successor authority.

Charging orders

26. Where a liability order was made under regulation 34 of the 1992 Regulations on the application of an abolished authority—

- (a) regulation 50(3)(a) (charging orders) of the 1992 Regulations shall apply on or after the reorganisation date as if the liability order had been applied for by the relevant successor authority; and
- (b) regulation 50(3)(c) of those Regulations shall apply on or after that date as if the costs referred to were the costs reasonably incurred by the abolished authority and the relevant successor authority in obtaining the charging order.

Charging orders: further provision

27. Where a charging order has been made under regulation 50 of the 1992 Regulations on the application of an abolished authority, regulation 51(4) (charging orders: further provision) of those Regulations shall apply on or after the reorganisation date as if the charging order had been made on the application of the relevant successor authority.

Magistrates' courts

28. Regulation 53(4) (magistrates' courts) of the 1992 Regulations shall apply, on or after the reorganisation date, in relation to any proceeding prosecuted or continued by the successor authority as if the reference to the applicant authority included the abolished authority.

Signed by authority of the Secretary of State

Department of the Environment
2nd February 1995

David Curry
Minister of State,

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Part II of the Local Government Act 1992 makes provision for local government changes in England. Where recommendations for change are made by the Local Government Commission, the Secretary of State may make an order giving effect to those recommendations (“a reorganisation order”). The Local Government Changes for England (Finance) Regulations 1994 (“the principal regulations”) make transitional financial provisions in relation to reorganisation orders.

These Regulations make transitional and consequential amendments to the Community Charges (Administration and Enforcement) Regulations 1989 which provide for administration and enforcement of community charges arising under the Local Government Finance Act 1988 (c. 41). These Regulations provide for the rights and liabilities existing prior to the date for reorganisation provided for in a reorganisation order under the 1989 Regulations of an authority which is abolished under such an order to become those of the successor authority in relation to the area in which the relevant property is situated, and for those of a relinquishing authority under such an order to remain its rights and liabilities. The Regulations also provide that a charging authority for the purposes of the 1989 Regulations includes a county council to which are transferred under a reorganisation order the functions of district councils.

The Regulations make similar provision in relation to the Council Tax (Administration and Enforcement) Regulations 1992, which provide for the administration and enforcement of council tax under the Local Government Finance Act 1992.

The Regulations also apply the 1992 Regulations to authorities which under the principal regulations have the functions of billing authorities in advance of the date for reorganisation provided for in a reorganisation order.