
STATUTORY INSTRUMENTS

1995 No. 247

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

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.