## 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.