
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

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.