

## SCHEDULE

### Consequential amendments and revocations

## PART 1: Amendments

### **Amendment of Council Tax (Administration and Enforcement) Regulations**

3. The Council Tax (Administration and Enforcement) Regulations 1992(1) are amended as follows—

- (a) in regulation 32 (Interpretation and application of Part VI), in paragraph (1)—
  - (i) at the end of the definition of “liability order”, omit “and”;
  - (ii) at the end of the definition of “net earnings”, for “.” substitute “; and”; and
  - (iii) after the definition of “net earnings” insert—

““Schedule 12” means Schedule 12 to the Tribunals, Courts and Enforcement Act 2007, and “the Schedule 12 procedure” means the procedure in that Schedule (taking control of goods and selling them to recover a sum of money).”;
- (b) in regulation 37 (Making of attachment of earnings order), in paragraph (1A)—
  - (i) at the end of sub-paragraph (a), for “; and” substitute “.”; and
  - (ii) omit sub-paragraph (b);
- (c) for regulation 45 (Distress) substitute—

#### **“Enforcement by taking control of goods**

45. Where a liability order has been made, payment may be enforced by using the Schedule 12 procedure.”;

- (d) omit regulations 45A (Information preliminary to distress) and 46 (Appeals in connection with distress);
- (e) in regulation 47 (Commitment to prison)—
  - (i) in paragraph (1)—
    - (aa) for “levy an amount by distress under” substitute “enforce payment by use of the Schedule 12 procedure pursuant to”;
    - (bb) for “person making the distress” substitute “enforcement agent”; and
    - (cc) for “on which to levy the amount” substitute “to enforce payment”;
  - (ii) in paragraph (4)(a), for “the appropriate amount mentioned in regulation 45(2), or (as the case may be) so much of it as remains outstanding” substitute “the amount outstanding (within the meaning of Schedule 12)”; and
  - (iii) in paragraph (6A)(a), for “the appropriate amount mentioned in regulation 45(2) (or so much of it as remains outstanding)” substitute “the amount outstanding (within the meaning of Schedule 12)”; and
- (f) in regulation 52 (Relationship between remedies), for “distress” in the four places where it occurs, substitute “the Schedule 12 procedure”;

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(1) [S.I. 1992/613](#); relevant amendments were made by [S.I. 1993/773](#), regulations 5 and 8 and Schedule 5, by [S.I. 1998/295](#), regulations 6 and 8, and by [S.I. 2004/1013](#), regulation 3 (for Wales).

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

- (g) in regulation 53 (Magistrates' courts), in paragraph (4), omit "regulation 46 (appeals in connection with distress)";
- (h) in regulation 54 (Joint and several liability: enforcement)—
  - (i) in paragraph (5)(b), for "a distress may be made" substitute "the Schedule 12 procedure may be used";
  - (ii) in paragraph (7), for "a distress has been made" substitute "the Schedule 12 procedure has been used"; and
  - (iii) in paragraph (9), for "distress" substitute "the Schedule 12 procedure";
  - (iv) in paragraph (10)—
    - (aa) for "making distress" substitute "using the Schedule 12 procedure";
    - (bb) for "distress may be levied against" substitute "control may be taken of";
    - (cc) for "under Schedule 5 from such a distress" substitute "under the Taking Control of Goods (Fees) Regulations 2014(2) from the use of the Schedule 12 procedure"; and
    - (dd) for "levy was intended to be made" substitute "Schedule 12 procedure was intended to be used";
  - (v) for sub-paragraph (11) substitute—
    - "(11) Where—
      - (a) a liability order has been made against more than one person in respect of an amount; and
      - (b) a charge has arisen against one of them for the enforcement stage within the meaning of regulation 5 of the Taking Control of Goods (Fees) Regulations 2014 in respect of that amount,  
no further charge for the enforcement stage or compliance stage (within the meaning of regulation 5 of the Taking Control of Goods (Fees) Regulations 2014) in consequence of any further use or attempted use of the Schedule 12 procedure in respect of that amount may be recovered from any of them; and a charge for the compliance stage shall be treated for those purposes as a charge with respect to the others as well as that one.";
- (i) in regulation 58 (Outstanding liabilities on death), in paragraph (5)(b), for the words after "charges" substitute "which may be recovered pursuant to the Taking Control of Goods (Fees) Regulations 2014"; and
- (j) omit Schedule 5 (Charges connected with distress).