
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which are made under Parts I and II of the Local Government Finance Act 1988, make provision for the administration and enforcement of community charges arising under that Act and related matters.

Regulation 2, in Part I, applies section 233 of the Local Government Act 1972 to the service of notices by the Common Council of the City of London or its officers under the Regulations.

Regulations 3 to 6, in Part II, are concerned with the giving and obtaining of information for the purposes of the compilation and maintenance of community charges registers. They place a duty on individuals to inform the appropriate registration officer accordingly if they have reason to believe that they are or have been subject to a community charge, or that an item in the register concerning them contains an error, is incomplete or not up-to-date (regulation 3); and registration officers are empowered to request information from responsible individuals and certain other individuals (regulations 4 and 5), and from certain public bodies (regulation 6). Regulation 7 enables the Secretary of State to request information from registration officers, and regulation 8 permits charging authorities to use information (not being information obtained in their capacity as police authority) in the exercise of their functions under Part I of the Act. Regulation 9 requires a charging authority to send a copy of any entry or amended entry made in the register to the chargeable person, and regulation 10 permits a chargeable person to inspect an entry in the register relating to the charge to which he is subject.

Regulation 11 requires a charging authority to compile and maintain for public inspection an extract of the register and a list of buildings designated for the purposes of the collective community charge. Regulation 12 allows a person liable to contribute to the collective community charge payable by a chargeable person to inspect records received by the charging authority from the chargeable person.

Part III (regulations 13 to 26) is principally concerned with the billing of persons subject to community charges. It requires, amongst other matters, charging authorities to serve demand notices each year on chargeable persons (regulations 14 to 19) identifying the payments to be made in respect of community charges, and provides for certain of such payments to be payable by instalments during the year (Schedules 1 and 2). Schedule 2 (dealing with the collective community charge) also makes provision for the keeping of records, the making of returns, the payment of contributions, and the supply of information and receipts to contributors. Where a person fails to pay an instalment or submit a return in accordance with Schedule 1 or 2, in certain cases the unpaid balance of the charging authority's estimate of the chargeable amount for the year concerned will become payable immediately (regulations 20 and 21).

Regulations 22 and 23 provide for the billing of spouses or managers who are jointly and severally liable for any amount payable by a chargeable person and which has not been paid, and regulations 24 to 26 make provision for the collection of penalties imposed under Schedule 3 of the Act, restrict the grounds of appeal to valuation and community charge tribunals with respect to estimates, and require the final adjustment of amounts payable under notices given under the Regulations.

Part IV (regulations 27 to 52) is concerned with the enforcement of sums due under Part III. Amounts payable to a charging authority which are unpaid are recoverable under a liability order made by the magistrates' court (regulations 28 to 30), following the making of which the charging authority may request certain information of the debtor as to his employment or income (regulation 31), make an attachment of earnings order (regulations 32 to 38 and Schedule 4), levy distress (regulation 39 and Schedule 5), apply for the commitment of the debtor to prison if there are insufficient goods on which

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to make a levy (regulations 41 and 42), prove the debt in insolvency (regulation 43), or (in the case of a collective community charge) apply for a charging order (regulations 44 and 45). Regulation 48 applies the relevant provisions with modifications to cases of joint and several liability. Amounts payable by way of collective community charge contribution or of repayment are recoverable in a court of competent jurisdiction (regulations 49 and 50).

Regulation 51 makes provision for offences in the event of a failure of the debtor to supply information, or of an employer of his to comply with an attachment of earnings order or to provide certain information relevant to the order (or to deductions under it) in accordance with the Regulations. Regulation 52 precludes matters which can be raised by way of appeal to a valuation and community charge tribunal being raised in proceedings for recovery under Part IV, and provides for the case where the amounts required under a notice given under Part III are adjusted after a liability order has been made.

Regulation 54 contains rules for ascertaining what is to be treated as the greater or greatest part of premises, a building or a caravan for the purposes of establishing in which authority's area they are to be treated as situated where they are situated in more than one such area. Regulations 55 to 57 determine in which part of a charging authority's area a building, a residence consisting of premises, or a caravan is to be treated as situated where a charging authority has set different personal community charges for different parts of its area.

Part VI (regulations 58 to 63) is concerned with miscellaneous matters. It prescribes a description of dwelling for the purposes of section 5(3)(d) of the Act (regulation 58), and provides for cases where co-owners would otherwise be subject to different standard or collective community charges, so that amongst other matters, they are made jointly subject to a single charge (regulations 59 and 60). It makes provision for the enforcement of outstanding liabilities and other aspects of administration with respect to community charges, collective community charge contributions or penalties which remain outstanding on death (regulation 61), and regulation 62 specifies classes of property in relation to the setting of standard community charge multipliers under section 40 of the Act and maximum levels of multiplier with respect to certain of those classes.

Regulation 63 prescribes conditions which are to be fulfilled in order that a care worker may be exempt from the personal community charge.