

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations correct an error in the Community Charges (Administration and Enforcement) Regulations 1989. They substitute a new regulation 51(1)(b) in those Regulations so that that provision accords with paragraph 27(1)(b) of Schedule 4 to the Local Government Finance Act 1988. The result is that a person commits an offence by making a statement which is false in a material particular in purported compliance with a request under regulation 31(2)(b) of those Regulations only if he does so knowingly or recklessly.