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STATUTORY INSTRUMENTS

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**1992 No. 613**

**COUNCIL TAX, ENGLAND AND WALES**

**The Council Tax (Administration  
and Enforcement) Regulations 1992**

<i>Made</i>	- - - -	<i>10th March 1992</i>
<i>Laid before Parliament</i>		<i>11th March 1992</i>
<i>Coming into force</i>	- -	<i>1st April 1992</i>

The Secretary of State for the Environment, as respects England, and the Secretary of State for Wales, as respects Wales, in exercise of the powers conferred on them by sections 16(3) and 113(1) and (2) of, and paragraphs 1(1), 2(2), (3), (4)(a) to (c) and (5), 3 to 11, 13(1)(a) and (3), 16 and 18 of Schedule 2, paragraphs 1 and 6 of Schedule 3 and paragraphs 1 to 15, and 17 to 19 of Schedule 4 to, the Local Government Finance Act 1992(1), and of all other powers enabling them in that behalf, hereby make the following Regulations:

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(1) 1992 c. 14. See section 116(1) for the definition of “prescribed”.

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax (Administration and Enforcement) Regulations 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:**

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch.1 para 4A added by S.I. 1992/3008 reg.20(b)
- Sch.1 para 10(1)(h) added by S.I. 1992/3008 reg.20(d)(iii)
- Sch.1 para.2(7) added by S.I. 1995/22 reg.5(b)
- Sch.1 para.10(6)(aa) added by S.I. 1995/22 reg.6(b)
- Sch.1 para.10(6A) added by S.I. 1995/22 reg.6(c)
- Sch. 1 para. 2(3A)(3B) inserted by S.I. 2012/3086 reg. 2(14)(b)
- Sch. 1 para. 10(1)(ea)(eb) inserted by S.I. 2012/3086 reg. 2(15)(b)
- Sch. 1 para. 2(3A)(3B) inserted by S.I. 2013/62 reg. 2(12)(b)
- Sch. 1 para. 10(1)(ea)(eb) inserted by S.I. 2017/41 reg. 2(7)
- Sch. 1 para. 2(3A) word inserted by S.I. 2013/590 reg. 2(7)
- Sch. 3 para. 1 sums substituted by S.I. 2004/1013 reg. 3(a)(i)
- Sch. 3 Form words inserted by S.I. 2013/630 reg. 56(6)
- Sch. 3 form words inserted by S.I. 2013/570 reg. 11
- Sch.5 para.2A added by S.I. 1998/295 reg.8(4)
- Sch.6 added by S.I. 1994/505 reg.9
- sch 6 subst by S.I. 2010/752 reg 3 schedule
- Sch. 6 substituted by S.I. 2011/528 reg. 3(3)
- reg. 2(4) words omitted by S.I. 2012/3086 reg. 2(3)(a)
- reg. 2(4) words omitted by S.I. 2013/62 reg. 2(3)(a)
- reg. 2(4A)-(4C) inserted by S.I. 2012/3086 reg. 2(3)(b)
- reg. 2(4A)-(4C) inserted by S.I. 2013/62 reg. 2(3)(b)
- reg. 2(6) words substituted by S.I. 2012/3086 reg. 2(3)(c)
- reg. 2(6) words substituted by S.I. 2013/62 reg. 2(3)(c)
- reg. 2(7) words substituted by S.I. 2012/3086 reg. 2(3)(d)
- reg. 2(7) words substituted by S.I. 2013/62 reg. 2(3)(d)
- reg. 4(8)(a) word omitted by S.I. 2012/3086 reg. 2(4)(a)
- reg. 4(8)(a) word omitted by S.I. 2013/62 reg. 2(4)(a)
- reg. 4(8)(b) word substituted by S.I. 2012/3086 reg. 2(4)(b)
- reg. 4(8)(b) word substituted by S.I. 2013/62 reg. 2(4)(b)
- reg. 4(8)(c) inserted by S.I. 2012/3086 reg. 2(4)(c)
- reg. 4(8)(c) inserted by S.I. 2013/62 reg. 2(4)(c)
- reg. 5A-5C inserted by S.I. 2013/590 reg. 2(3)
- reg. 5A-5C inserted by S.I. 2013/570 reg. 4
- reg.7(3A) added by S.I. 1992/3008 reg.7(c)
- reg. 9(3) inserted by S.I. 2012/3086 reg. 2(5)(b)
- reg. 9(3) inserted by S.I. 2013/62 reg. 2(5)(b)
- reg. 9(3)(a) substituted by S.I. 2014/129 reg. 4(a)
- reg. 9(3)(b) substituted by S.I. 2014/129 reg. 4(b)
- reg. 10(6A) inserted by S.I. 2012/3086 reg. 2(6)(b)
- reg. 10(6A) inserted by S.I. 2013/62 reg. 2(6)(b)
- reg. 10(6A) words substituted by S.I. 2014/129 reg. 5(a)
- reg. 10(6A)(b)(i) substituted by S.I. 2014/129 reg. 5(b)
- reg. 11(1A) inserted by S.I. 2012/3086 reg. 2(7)(b)
- reg. 11(1A) inserted by S.I. 2013/62 reg. 2(7)(b)
- reg. 11(1A) words substituted by S.I. 2014/129 reg. 6
- reg. 15(3) inserted by S.I. 2012/3086 reg. 2(10)(d)
- reg. 15(3) inserted by S.I. 2013/62 reg. 2(8)(b)

- reg. 15(3)(a) substituted by S.I. 2014/129 reg. 7(a)
- reg. 15(3)(b) substituted by S.I. 2014/129 reg. 7(b)
- reg. 16(1A) inserted by S.I. 2012/3086 reg. 2(11)(c)
- reg. 16(1A) inserted by S.I. 2013/62 reg. 2(9)(b)
- reg. 16(1A) words substituted by S.I. 2014/129 reg. 8
- reg.17(1A)(1B) added by S.I. 1993/196 reg.2(b)
- reg. 17(1A) modified by S.I. 1995/3150 art. 5
- reg.17(1A)(a) amended by S.I. 1995/247 reg.19
- reg. 20(2A) inserted by S.I. 2012/3086 reg. 2(12)(b)
- reg. 20(2A) inserted by S.I. 2013/62 reg. 2(10)(b)
- reg. 20(2A)(a) substituted by S.I. 2014/129 reg. 9(a)
- reg. 20(2A)(b) substituted by S.I. 2014/129 reg. 9(b)
- reg. 20(3)(fa) inserted by S.I. 2012/3086 reg. 2(12)(d)
- reg. 20(3)(fa) inserted by S.I. 2013/62 reg. 2(10)(d)
- reg. 21(1A)-(1D) inserted by S.I. 2012/3086 reg. 2(13)
- reg. 21(1A)-(1D) inserted by S.I. 2013/62 reg. 2(11)
- reg. 21A21B inserted by S.I. 2012/672 reg. 2(2)
- reg. 27(2)(e)(i) words inserted by S.I. 2013/590 reg. 2(4)
- reg. 27(2)(e)(i) words inserted by S.I. 2013/570 reg. 5
- reg.32(5) added by S.I. 1992/3008 reg.13
- reg.35(2A) added by S.I. 1998/295 reg.3
- reg. 36A inserted by S.I. 2004/927 reg. 5(2)
- reg. 36A inserted by S.I. 2004/785 reg. 5(2)
- reg. 37(1A) inserted by S.I. 2004/927 reg. 6(b)
- reg. 37(1A) inserted by S.I. 2004/785 reg. 6(b)
- reg. 37(1A)(a) full stop substituted by S.I. 2014/600 Sch. para. 3(b)(i)
- reg. 37(1A)(b) omitted by S.I. 2014/600 Sch. para. 3(b)(ii)
- reg.37(4) added by S.I. 1998/295 reg.4(2)
- reg.38Sch.3 para 4(b) amended by S.I. 1992/3008 reg.16(2)
- reg.45(1A) added by S.I. 1993/773 reg.5
- reg.45(6A) added by S.I. 1998/295 reg.6
- reg.45A added by S.I. 1998/295 reg.7(2)
- reg. 45A omitted by S.I. 2014/600 Sch. para. 3(d)
- reg. 45A revoked by S.I. 2014/600 Sch. Pt. 2
- regs.46(2)(b)52(2)(b) amended by S.I. 1996/2405 reg.2
- regs.46(2)(b)52(2)(b) amended by S.I. 1996/2405 reg.2
- reg. 47(6A)(a) words substituted by S.I. 2014/600 Sch. para. 3(e)(iii)
- reg. 52(2)(b) words inserted by S.I. 2013/630 reg. 56(4)
- reg. 52(2)(b) words inserted by S.I. 2013/570 reg. 8
- reg.52(2A) added by S.I. 1993/773 reg.6(c)
- reg. 53(1)(1A) omitted by S.I. 2005/617 Sch. para. 151
- reg. 53(1A) inserted by S.I. 1996/675 Sch. para. 10
- reg.54(3A) added by S.I. 1992/3008 reg.18
- reg.54(5)(d) added by S.I. 1994/505 reg.8(a)(iii)
- reg. 54(5)(d) words inserted by S.I. 2013/630 reg. 56(5)
- reg. 54(5)(d) words inserted by S.I. 2013/570 reg. 9(a)
- reg.54(6A)(6B) added by S.I. 1994/505 reg.8(c)
- reg. 54(6A) words inserted by S.I. 2013/630 reg. 56(5)
- reg. 54(6A) words inserted by S.I. 2013/570 reg. 9(b)
- reg.54(9A) added by S.I. 1993/773 reg.7(a)