
STATUTORY INSTRUMENTS

1994 No. 505

COUNCIL TAX, ENGLAND AND WALES

The Council Tax (Administration and Enforcement) (Amendment) Regulations 1994

<i>Made</i>	- - - -	<i>24th February 1994</i>
<i>Laid before Parliament</i>		<i>9th March 1994</i>
<i>Coming into force</i>	- -	<i>1st April 1994</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 section 113(1) and (2) of, paragraphs 2 and 3 of Schedule 2 to, and paragraphs 1 to 3, 6, 12 and 17 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:

Citation and commencement

1. These Regulations may be cited as the Council Tax (Administration and Enforcement) (Amendment) Regulations 1994 and shall come into force on 1st April 1994.

Amendment of Regulations

2. The Council Tax (Administration and Enforcement) Regulations 1992⁽²⁾ shall be amended in accordance with the following provisions of these Regulations.

Failure to pay instalments

3. In regulation 23, in paragraph (1), for sub-paragraphs (i) to (iii) there shall be substituted the following sub-paragraphs—

“(i) the amount which is the aggregate of the instalments which are due under the demand notice or any subsequent notice given under paragraph 10 of Schedule 1 and which are unpaid and the instalments that will become due within the period of seven days beginning with the day on which the reminder notice is issued;

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

⁽²⁾ S.I.1992/613; relevant amendments were made by S.I. 1992/3008 and 1993/773. There are other amendments which are not relevant to these Regulations.

- (ii) that the amount mentioned in sub-paragraph (i) above is required to be paid by him within the period mentioned in that sub-paragraph;
- (iii) the effect of paragraph (3) below and the amount that will become payable by him in the circumstances mentioned in that paragraph; and
- (iv) where the notice is the second such notice as regards the relevant year, the effect of paragraph (4) below.”.

Joint taxpayers' notice

4. In regulation 28, in paragraph (4), in the definition of “the adjusted amount”, for the words “difference between” there shall be substituted the words “lesser of”.

Liability orders: preliminary steps

5. In regulation 33—

- (a) in paragraph (1), the words from “which is to be in addition” to “Part V, and” shall be deleted; and
- (b) for paragraph (3) there shall be substituted the following paragraph—

“(3) Nothing in paragraph (1) shall require the service of a final notice in the circumstances mentioned in paragraph (3) of regulation 23 (including that paragraph as applied as mentioned in regulation 28A(2)).”.

Commitment to prison

6. In regulation 47, for paragraph (6) there shall be substituted the following paragraphs—

“(6) If—

- (a) before a warrant has been issued, or a term of imprisonment fixed and the issue of a warrant postponed, an amount determined in accordance with paragraph (6A) below is paid or tendered to the authority, or
- (b) after a term of imprisonment has been fixed and the issue of a warrant postponed, the amount (if any) the court has ordered the debtor to pay is paid or tendered to the authority, or
- (c) after a warrant has been issued, the amount stated in it is paid or tendered to the authority,

the authority shall accept the amount concerned, no further steps shall be taken as regards its recovery, and the debtor, if committed to prison, shall be released.

(6A) The amount referred to in paragraph (6)(a) above is the aggregate of—

- (a) the appropriate amount mentioned in regulation 45(2) (or so much of it as remains outstanding), and
- (b) subject to paragraph (6B) below, the authority’s reasonable costs incurred up to the time of payment or tender in making one or more of the applications referred to in Schedule 6.

(6B) For the purposes of paragraph (6A)(b) above, the authority’s reasonable costs in respect of any application shall not exceed the amount specified for that application in Schedule 6.”.

Relationship between remedies

7. In regulation 52, in sub-paragraphs (a) and (b) of paragraph (3), after the word “earnings” in each paragraph, there shall be inserted the words “, deductions under the Income Support Regulations”(3).

Joint and several liability: enforcement

8. In regulation 54—

(a) in paragraph (5)—

(i) for the words “paragraph (6)” there shall be substituted the words “paragraphs (6) and (6A)”;

(ii) the word “and” immediately preceding sub-paragraph (c) shall be deleted; and

(iii) at the end there shall be added the following—

“and

(d) deductions may be made under the Income Support Regulations from any amount payable to one or more of them by way of income support.”;

(b) in paragraph (6), after the word “taken” (in each place where it appears) there shall be inserted the words “under it”; and

(c) after paragraph (6) there shall be inserted the following paragraphs—

“(6A) Where a liability order has been made against two or more joint taxpayers and an amount is payable to one of them by way of income support and—

(a) deductions are being made under the Income Support Regulations from any such amount; or

(b) an application under regulation 2 of those Regulations has been made in respect of him to the Secretary of State and remains undetermined,

no steps, or no further steps, by way of attachment of allowances or earnings, distress, commitment, bankruptcy or charging may be taken, under that or any other liability order, against him or any other of those joint taxpayers who is a member of his family.

(6B) In paragraph (6A) above—

“income support” means income support within the meaning of the Social Security Contributions and Benefits Act 1992; and

“family” has the same meaning as in section 137(1) of that Act.”(4).

Costs connected with committal

9. After Schedule 5 there shall be added the following Schedule—

(3) The Council Tax (Deductions from Income Support) Regulations 1993 (S.I. 1993/494); amended by S.I. 1993/2113.

(4) 1992 c. 5.

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

“SCHEDULE 6

Regulation 47(6A) and (6B)

COSTS CONNECTED WITH COMMITTAL

(1) Application	(2) Maximum costs
For making an application for the issue of a warrant:	£55.00.
For making an application for an arrest warrant with bail:	£55.00.
For making an application for an arrest warrant without bail:	£70.00.”

Signed by authority of the Secretary of State for the Environment

17th February 1994

David Curry
Minister of State,
Department of the Environment

24th February 1994

John Redwood
Secretary of State for Wales

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations further amend the Council Tax (Administration and Enforcement) Regulations 1992.

Regulation 23 (failure to pay instalments) is amended to clarify the information to be stated in a reminder notice.

In regulation 28 (joint taxpayers' notice), the definition of “the adjusted amount” is amended to mean the lesser of the billing authority’s estimate of the chargeable amount and the relevant sum, instead of the difference between those two sums.

Regulation 33 (liability orders: preliminary steps) is amended so as to make it clear that a final notice does not have to be served in a case where a reminder notice has been issued and, within the seven days following, the liable person has failed to pay any instalments due.

Regulation 47 (commitment to prison) is amended so that, in a case where the debtor pays the amount due from him after the authority has applied for the issue of a warrant, but before a warrant is issued, or a term of imprisonment fixed and the issue of a warrant postponed, an authority may also recover reasonable costs in connection with the committal proceedings. The costs are subject to maximum amounts set out in a new Schedule to the 1992 Regulations.

Regulation 52 (relationship between remedies) is amended by the addition of deductions under the Council Tax (Deductions from Income Support) Regulations 1993 to the descriptions of remedies which may be resorted to more than once, or in any order or alternately.

Regulation 54 (joint and several liability: enforcement) is amended by providing that a liability order made against joint taxpayers may be enforced by making deductions from income support payable to one or more of them.