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STATUTORY INSTRUMENTS

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**1995 No. 247**

The Local Government Changes for England  
(Community Charge and Council Tax,  
Administration and Enforcement) Regulations 1995

PART III

TRANSITIONAL PROVISIONS: COUNCIL TAX

*Council Tax (Administration and Enforcement) Regulations 1992*

**Appeals in connection with distress**

**24.** Where an abolished authority has levied or attempted to levy a distress under regulation 45 of the 1992 Regulations, regulation 46(2) to (4) (appeals in connection with distress) of those regulations shall apply on or after the reorganisation date as if the levy had been made or attempted by the relevant successor authority.