
STATUTORY INSTRUMENTS

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

Commitment to prison

25. Where an abolished authority had sought to levy an amount by distress under regulation 45 of the 1992 Regulations, regulation 47(1) (commitment to prison) of those Regulations shall apply, on or after the reorganisation date, as if it had been the relevant successor authority which had sought to levy the distress and as if the costs of the abolished authority in seeking to levy the distress had been the costs of the successor authority.