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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*

**Charging orders**

**26.** Where a liability order was made under regulation 34 of the 1992 Regulations on the application of an abolished authority—

- (a) regulation 50(3)(a) (charging orders) of the 1992 Regulations shall apply on or after the reorganisation date as if the liability order had been applied for by the relevant successor authority; and
- (b) regulation 50(3)(c) of those Regulations shall apply on or after that date as if the costs referred to were the costs reasonably incurred by the abolished authority and the relevant successor authority in obtaining the charging order.