
STATUTORY INSTRUMENTS

1997 No. 393

COUNCIL TAX, ENGLAND AND WALES

The Council Tax (Administration and Enforcement) (Amendment) Regulations 1997

<i>Made</i>	- - - -	<i>18th February 1997</i>
<i>Laid before Parliament</i>		<i>25th February 1997</i>
<i>Coming into force</i>	- -	<i>18th March 1997</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(2) of and paragraphs 1(1) and 2(2) and (4) of Schedule 2 to the Local Government Finance Act 1992(1) and of all other powers enabling him 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 1997 and shall come into force on 18th March 1997.

Amendment of principal regulations

2. The Council Tax (Administration and Enforcement) Regulations 1992(2) are amended as provided below.

Notices in respect of earlier periods

3. In regulation 18(2) (demand notices), for the words from ‘and the preceding financial year’ to the end of the paragraph there is substituted ‘and any preceding financial year, nothing in paragraph (1) shall require a billing authority to serve more than one notice’.

Reminder notices

4. In regulation 23 (reminder notices)—
- (a) in paragraph (1)—

(1) 1992 c. 14.

(2) S.I.1992/613. Relevant amendments are by S.I. 1992/3008 and S.I. 1994/505.

Status: This is the original version (as it was originally made).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

- (i) in sub-paragraph (b), after the words ‘a Part II scheme’ there is inserted ‘or a determination under regulation 21(7)’;
- (ii) at the end of sub-paragraph (c) there is inserted ‘or determination’; and
- (b) in each of paragraphs (3) and (4), after the words ‘the estimated amount’ there is inserted ‘(or, as the case may be, the chargeable amount)’.

Signed by authority of the Secretary of State

17th February 1997

Paul Beresford
Parliamentary Under Secretary of State,
Department of the Environment

Signed by authority of the Secretary of State

18th February 1997

Gwilym Jones
Parliamentary Under Secretary of State, Welsh
Office

EXPLANATORY NOTE

(This note is not part of the Regulations)

These regulations amend the Council Tax (Administration and Enforcement) Regulations 1992 in respect of the collection of council tax.

Regulation 3 enables demand notices to be served in respect of more than one financial year preceding the year in which the notice is served.

Regulation 4 enables enforcement action to be commenced where there is failure to pay an instalment of tax due in circumstances where the billing authority has determined that a sum may be paid by instalments.