

## **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.