
STATUTORY INSTRUMENTS

2006 No. 237

**The Non-Domestic Rating and Council Tax
(Electronic Communications) (England) Order 2006**

Amendment of the Council Tax (Administration and Enforcement) Regulations 1992

6. The Council Tax (Administration and Enforcement) Regulations 1992⁽¹⁾ are amended in regulation 1(2), by the substitution, for the definition of “electronic communication”, of—

““electronic communication” means a communication transmitted (whether from one person to another, from one device to another or from a person to a device or vice versa)—

- (a) by means of an electronic communications network within the meaning of section 32(1) of the Communications Act 2003;
- (b) by other means but while in an electronic form;”.

⁽¹⁾ S.I.1992/613; relevant amendments are made by S.I. 1992/3008 and 2003/2604.