

SCHEDULE

Consequential amendments and revocations

PART 1: Amendments

Amendment of Non-Domestic Rating (Collection and Enforcement) Regulations

2.—(1) The Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989⁽¹⁾ are amended as follows—

- (a) in regulation 10 (Interpretation and application of Part III), in paragraph (1)—
 - (i) at the end of the definition of “debtor”, omit “and”;
 - (ii) at the end of the definition of “liability order”, for “.” substitute “; and”;
 - (iii) after the definition of “liability order” insert—

““Schedule 12” means Schedule 12 to the Tribunals, Courts and Enforcement Act 2007, “the Schedule 12 procedure” means the procedure in that Schedule (taking control of goods and selling them to recover a sum of money), and “enforcement agent” has the meaning given in that Schedule.”;
- (b) for regulation 14 (Distress) substitute—

“Enforcement by taking control of goods

14. Where a liability order has been made, payment may be enforced by using the Schedule 12 procedure.”;

- (c) omit regulation 15 (Appeals in connection with distress);
- (d) in regulation 16 (Commitment to prison)—
 - (i) in paragraph (1)—
 - (aa) for “levy an amount by distress under” substitute “enforce payment by use of the Schedule 12 procedure pursuant to”;
 - (bb) for “person making the distress” substitute “enforcement agent”;
 - (cc) for “on which to levy the amount” substitute “to enforce payment”;
 - (ii) in paragraph (4)(a), for “the appropriate amount mentioned in regulation 14(2), or (as the case may be) so much of it as remains outstanding” substitute “the amount outstanding (within the meaning of Schedule 12)”;
 - (iii) in paragraph (6A)(a), for “the appropriate amount mentioned in regulation 14(2) (or so much of it as remains outstanding)” substitute “the amount outstanding (within the meaning of Schedule 12)”;
 - (iv) in paragraph (8), for “for want of sufficient distress” substitute “for insufficient recovery by way of the Schedule 12 procedure”;
- (e) in regulation 19 (Relationship between remedies under a liability order), for “distress” in the four places where it occurs, substitute “the Schedule 12 procedure”;
- (f) in regulation 21 (Magistrates’ courts), in paragraph (4), omit “regulation 15 (appeals in connection with distress)”;

(1) [S.I. 1989/1058](#); relevant amendments were made by [S.I. 1998/3089](#), regulations 4 and 6 and Schedule 2, by [S.I. 2003/2210](#), regulation 4 (for England), and by [S.I. 2004/1013](#), regulation 3 (for Wales).

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

- (g) in regulation 24, in paragraph (5)(b), for the words after “connected with” substitute “the use of the Schedule 12 procedure which may be recovered pursuant to regulations under paragraph 62 of Schedule 12.” and
 - (h) omit Schedule 3 (Charges connected with distress).
- (2) The Non-Domestic Rating (Collection and Enforcement) (Miscellaneous Provisions) Regulations 1990⁽²⁾ are amended as follows—
- (a) In regulation 4 (Joint owners and occupiers: enforcement)—
 - (i) in paragraph (6), for “distress may be made” substitute “the Schedule 12 procedure may be used”;
 - (ii) in paragraphs (7) and (8), for “distress has been made” substitute “the Schedule 12 procedure has been used”; and
 - (iii) in paragraph (9), and in the two places in paragraph (10) where it occurs, for “distress” substitute “the Schedule 12 procedure”;
 - (iv) in paragraph (11)—
 - (aa) for “making distress” substitute “using the Schedule 12 procedure”;
 - (bb) for “distress being levied against” substitute “control being taken of”;
 - (cc) for “under Schedule 3 to these Regulations from such a distress” substitute “under the Taking Control of Goods (Fees) Regulations 2014⁽³⁾ from the use of the Schedule 12 procedure”; and
 - (dd) for “levy was intended to be made” substitute “Schedule 12 procedure was intended to be used”; and
 - (v) for paragraph (12) substitute—
 - “(12) Where—
 - (a) a liability order has been made against more than one person in respect of an amount; and
 - (b) a charge has arisen against one of them for the enforcement stage within the meaning of regulation 5 of the Taking Control of Goods (Fees) Regulations 2014 in respect of that amount,
no further charge for the enforcement stage or compliance stage (within the meaning of regulation 5 of the Taking Control of Goods (Fees) Regulations 2014) in consequence of any further use or attempted use of the Schedule 12 procedure in respect of that amount may be recovered from any of them; and a charge for the compliance stage shall be treated for those purposes as a charge with respect to the others as well as that one.”
 - (b) in regulation 5 (Enforcement in relation to partnerships), in paragraph (4)—
 - (i) for “distress being levied” substitute “the Schedule 12 procedure being used”; and
 - (ii) for “under Schedule 3 to those Regulations from such a distress” substitute “under the Taking Control of Goods (Fees) Regulations 2014 from the use of the Schedule 12 procedure”.

⁽²⁾ S.I. 1990/145
⁽³⁾ S.I. 2014/1