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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

The Council Tax (Administration and Enforcement) Regulations 1992 (as amended) (“the Regulations”) prescribe the powers by which local authorities may collect and recover council tax. In particular, regulations 35(1) and 48(1) of and Schedule 2 to the Regulations prescribe the forms of Liability Order and Warrant of Commitment which must be used by Magistrates' Courts following applications by local authorities to them for such orders or warrants.

The Lord Chancellor’s Department have recently conducted a review of the forms used in Magistrates' Courts and now wish to implement a new set of forms which are all to have a consistent style. As part of this process, it is necessary to de-prescribe the forms of Liability Order and of Warrant of Commitment mentioned above.

These Regulations remove the requirement that Magistrates' Courts must use the specified forms of Liability Order and Warrant of Commitment or forms to like effect in connection with the collection and recovery of Council Tax.