
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax (Administration and Enforcement) Regulations 1992 (S.I. 1992/613) (“the 1992 Regulations”).

Regulation 2 makes amendments to the 1992 Regulations to remove the power of billing authorities in Wales to apply to a magistrates’ court for the issue of a warrant committing a council tax debtor to prison.

Regulation 3 makes transitional provision. Any cases where a billing authority in Wales has made an application for a warrant of commitment before 1 April 2019 continue to be dealt with under the scheme which applied before these Regulations came into force. However, billing authorities in Wales may not use the power in regulation 48(3) of the 1992 Regulations to renew an application on or after 1 April 2019.

The Welsh Ministers’ Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, a regulatory impact assessment has been prepared as to the likely costs and benefits of complying with these Regulations. A copy can be obtained from the Welsh Government, Cathays Park, Cardiff, CF10 3NQ.