
WELSH STATUTORY INSTRUMENTS

2019 No. 220

**The Council Tax (Administration and Enforcement)
(Amendment) (Wales) Regulations 2019**

Amendments to the Council Tax (Administration and Enforcement) Regulations 1992

2.—(1) The Council Tax (Administration and Enforcement) Regulations 1992⁽¹⁾ (“the 1992 Regulations”) are amended as follows.

(2) In regulation 47(1) (commitment to prison), after “a billing authority” insert “in England”.

(3) In regulation 54 (joint and several liability: enforcement), for paragraph (7) substitute—

“(7) Where the Schedule 12 procedure has been used against two or more joint taxpayers in respect of an amount, a billing authority in England may, subject to paragraph (8), apply for a warrant of commitment at any time against one of them or different warrants may be applied for against more than one of them: but no such application may be made in respect of any of them who has not attained the age of 18 years.”

⁽¹⁾ S.I. 1992/613, relevant amending instruments are S.I. 1992/3008, 1993/773, 1994/505, 2013/630 and 2014/600.