

1989 No. 438

COMMUNITY CHARGES, ENGLAND AND WALES

**The Community Charges (Administration and
Enforcement) Regulations 1989**

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The Secretary of State for the Environment as respects England, and the Secretary of State for Wales as respects Wales, in exercise of the powers conferred on them by sections 5(3)(d), 10(6), 12(6), 14(7), 19, 23(3), 25, 31(10), 40(3), (4), (11) and (12), 143(1) and (2) and 146(6) of, and paragraph 10(1)(b) and (2) of Schedule 1, paragraphs 1 to 4, 6 to 8, 10 to 13 and 15 to 18 of Schedule 2, paragraph 6 of Schedule 3 and paragraphs 1 to 5, 7 to 24 and 26 to 28 of Schedule 4 to, the Local Government Finance Act 1988^(a), and of all other powers enabling them in that behalf, hereby make the following Regulations:

PART I

GENERAL

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Community Charges (Administration and Enforcement) Regulations 1989 and except as mentioned in paragraph (2) shall come into force on 7th April 1989.

(2) Regulations 4 and 5 of these Regulations shall come into force on 22nd May 1989.

(3) In these Regulations "the Act" means the Local Government Finance Act 1988.

(a) 1988 c.41.

Service of notices

2. Where any notice which is required or authorised by these Regulations to be given to or served on any person falls to be given or served by or on behalf of the Common Council or by an officer of the Common Council, it may be given or served in any manner in which it might be given or served under section 233 of the Local Government Act 1972(a) if the Common Council were a local authority within the meaning of that section.

PART II

INFORMATION AND INSPECTION

Duty to supply information to registration officers

3.—(1) A person who has reason to believe he is or has been subject at any time on or after 1st December 1989 to a community charge of a charging authority shall inform the appropriate registration officer accordingly.

(2) A person who is shown in a charging authority's register as subject to a community charge of the authority and who has reason to believe that the item concerned contains an error or is not complete or up-to-date shall inform the appropriate registration officer accordingly.

(3) The information mentioned in paragraphs (1) and (2) is to be supplied within 21 days of the day on which the person first had reason to believe as mentioned in those paragraphs.

(4) In this regulation "the appropriate registration officer" means the registration officer of the charging authority with respect to whose community charge the person—

- (a) has reason to believe he is or has been subject, or
- (b) is shown as subject,

as the case may be.

Responsible individuals

4.—(1) The registration officer for a charging authority may, with the object of enabling him to form a view whether the responsible individual or any other person is, has been or is about to become subject to a community charge of the authority by virtue of any relevant property, request (by notice given in writing) a responsible individual as regards that property to supply to him such information as is specified in the notice.

(2) Each of the following is a responsible individual as regards any relevant property for the purposes of this regulation (so that one or more individuals may be responsible individuals with respect to the same property)—

- (a) every individual aged 18 or over who is in occupation of the property,
- (b) every individual aged 18 or over who holds a lease or underlease of the property, or who owns the property, and
- (c) such other individual aged 18 or over whom the registration officer considers it appropriate to designate from time to time as a responsible individual with respect to the property.

(3) Information requested under paragraph (1) shall be supplied by the person requested to supply it if it is in his possession or control, and shall be so supplied within 21 days of the day on which the request is made.

(4) Without prejudice to section 233 of the Local Government Act 1972, a notice given under paragraph (1) in respect of persons falling within paragraph (2)(a) may be served by addressing it by the description of "occupier" of the relevant property (naming

(a) 1972 c.70; subsection (6) was repealed by the Local Government (Miscellaneous Provisions) Act 1976 (c.57), Schedule 2.

the relevant property) and by leaving it at, or (if the property has a postal address) by sending it by post to, the relevant property.

(5) If more than one person falls within the description in paragraph (2)(a) in respect of any relevant property and a notice given under paragraph (1) is served in the manner described in paragraph (4), their duty to supply the information is satisfied if one of the occupiers supplies it on behalf of all of them.

(6) A registration officer may revoke a designation under paragraph (2)(c).

(7) If any relevant property is a building or part of a building, an individual owns it for the purposes of paragraph (2)(b) only if he owns a freehold estate in it.

(8) In this regulation "relevant property" means a building, a part of a building, a caravan or a houseboat.

Other information from individuals

5.—(1) The registration officer for a charging authority may, for the purpose of carrying out his functions under Part I of the Act, request (by notice given in writing) any person falling within paragraph (2) to supply to him such information as is specified in the notice.

(2) A person falls within this paragraph if he is a person the officer making the request reasonably believes is, has been or is about to become subject to a community charge of the authority for which the officer is the registration officer.

(3) Information requested under paragraph (1) shall be supplied by the person requested to supply it if it is in his possession or control, and shall be so supplied within 21 days of the day on which the request is made.

Information from public bodies

6.—(1) The registration officer for a charging authority may, for the purpose of carrying out his functions under Part I of the Act, request (by notice given in writing) a person mentioned in paragraph (3) to supply to the officer such information as is specified in the notice and does not fall within paragraph (2).

(2) Information falls within this paragraph if—

- (a) the information was obtained by the person concerned, or by a committee of such a person, in its capacity as police authority, or as a constituent council of such an authority,
- (b) the information was obtained by the person concerned in its capacity as an employer, or
- (c) the information consists of other than the name, address and any past or present place of residence of any person and the dates during which he is known or thought to have resided at that place.

(3) The persons referred to in paragraph (1) are—

- (a) the registration officer for any other charging authority,
- (b) the charging authority for which the officer making the request is the registration officer,
- (c) any other charging authority,
- (d) any precepting authority, and
- (e) the electoral registration officer for any area in England and Wales.

(4) Information requested under paragraph (1) shall be supplied by the person requested to supply it if it is in his possession or control, and it shall be so supplied within 21 days of the day on which the request is made.

(5) A registration officer for a charging authority may (so far as he does not have the power to do so apart from this Part) supply relevant information to a registration officer for another charging authority even if he is not requested to supply the information.

(6) Information is relevant information for the purposes of paragraph (5) if—

- (a) it was obtained by the first-mentioned officer in exercising his functions under Part I of the Act, and

- (b) he believes it would be useful to the other officer in exercising his functions under that Part.

Supply of information to Secretary of State

7.—(1) The Secretary of State may, for the purpose of carrying out his functions under Part I of the Act, request (by notice given in writing) a registration officer for a charging authority to supply to him information which is specified in the notice and which was obtained by the officer for the purpose of carrying out his functions under that Part.

(2) Information requested under paragraph (1) shall be supplied by the officer if it is in his possession or control, and shall be so supplied within 21 days of the day on which the request is made.

Use of information by charging authority

8. In carrying out its functions under Part I of the Act, a charging authority may use information obtained under any other enactment provided it was not obtained by the authority, or by a committee of the authority, in its capacity as police authority, or as a constituent council of a police authority.

Notification of chargeable persons

9.—(1) Where a person becomes or ceases to be subject to a charging authority's community charge, and a registration officer makes an entry in the register accordingly, as soon as is reasonably practicable after doing so he shall send the person a copy of the item contained in the register in relation to the charge.

(2) Where a registration officer amends an item contained in the register in order to correct an error or render the item more complete or up-to-date, as soon as is reasonably practicable after doing so he shall send the person shown in the register as subject to the charge concerned a copy of the amended item.

Inspection of the register by chargeable persons

10.—(1) A person shown in a charging authority's register as subject at any time to a community charge of the authority may, at a reasonable place and time stated by the registration officer, inspect the item contained in the register in relation to the charge.

(2) If such a person requests the registration officer to supply a copy of such an item, the officer shall supply the copy to the person; but the authority may require a reasonable charge in respect of the supply of the copy, and if it does so the duty to supply it shall not arise unless the person pays the charge.

(3) If the register is not kept in documentary form, the duty to make an item available for inspection or to supply a copy of an item is satisfied if a print-out, photographic image or other reproduction of the item which has been obtained from the storage medium adopted in relation to the register is made available for inspection or is supplied (as the case may be).

Extracts of the register for public inspection

11.—(1) Every registration officer is to compile and then maintain—

- (a) an extract taken from the information for the time being contained in the charging authority's register containing the information described in paragraph (2), and
- (b) a list of the addresses of buildings and parts of buildings for the time being designated by the registration officer for the purposes of the charging authority's collective community charges.

(2) Subject to paragraph (3), the information to be contained in an extract compiled and maintained under paragraph (1)(a) is the address of every residence, property or dwelling (as the case may be) by virtue of which a person is subject to a community charge of the authority, together with the surname or family name of the person and the initial letters of any other names of his, without indication of sex.

(3) The information mentioned in paragraph (2) with respect to a person shall not be

included in the extract if, in the view of the registration officer, there is cause to believe that such inclusion might result in that or any other person being subject (whether in consequence of matrimonial dispute or otherwise) to threat of violence.

(4) The duty to compile and maintain an extract under paragraph (1)(a) is satisfied if the information required to be contained in it is entered in it not more than 6 months after the day the relevant information is entered in the register.

(5) An extract compiled and maintained under paragraph (1)(a)–

- (a) shall be so organised that any address required to be contained in it immediately precedes the name of the person subject to the charge in relation to the address,
- (b) shall not list the information required to be contained in it according to an order established by reference to the person's surname or family name, and
- (c) shall not identify whether the community charge which arises by virtue of any residence, property or dwelling is a personal, standard or collective community charge.

(6) Any person may, at a reasonable time and place stated by the registration officer, inspect an extract and list maintained as mentioned in paragraph (1).

(7) Except so far as is necessary for the inspection of the extract or list in a case where paragraph (8) applies, the registration officer may not supply a copy of the extract and list to any person.

(8) If the extract or list are not maintained in documentary form, the duty to make them available for inspection is satisfied if a print-out, photographic image or other reproduction of them which has been obtained from the storage medium adopted in relation to them is made available for inspection.

Inspection of records supplied

12. An authority which, or an officer who, has received a copy of records under paragraph 1(4) of Schedule 2 shall allow a copy to be inspected by any individual liable to pay an amount to the chargeable person concerned under section 9 of the Act by way of contribution to the amount the chargeable person is liable to pay in respect of the charge to which the records relate.

PART III BILLING

Interpretation and application of Part III

13.—(1) In this Part–

“demand notice” means the notice required to be served by regulation 14; and

“the relevant year” in relation to a notice means the chargeable financial year to which the notice relates.

(2) In this Part, “chargeable person” in relation to a chargeable financial year and a charging authority means a person entered on the authority's community charges register as subject in the year to a community charge of the authority; and in relation to a demand notice which falls to be issued before the chargeable financial year to which it relates, it includes a person who is shown in the authority's community charges register as subject to the charge concerned before the year begins and who is not shown at the time as ceasing to be subject to the charge on or before 1st April in the year.

(3) But a person is not to be treated for the purposes of this Part as shown as subject to a standard community charge on any day on which the property by virtue of which he is subject to it is shown in the register as falling for the day into a class for which the standard community charge multiplier is 0; and references in this Part to a person being or becoming subject to a charge, ceasing to be subject to a charge, or becoming subject

again to the same charge, and to the day on which he is so shown, shall be construed accordingly.

(4) Where references are made in this Part to the day on or time at which a notice is issued, they shall be taken to be references—

- (a) if the notice is served in the manner described in section 233(2) of the Local Government Act 1972 by being left at, or sent by post to, a person's proper address, to the day on or time at which it is so left or posted, or
- (b) in any other case, to the day on or time at which the notice is served.

(5) References in this Part to a person shown (or not shown) in a community charges register as subject on a day to a community charge, or to the day on which a person is shown in a community charges register as becoming subject or ceasing to be subject to a community charge, shall (subject to paragraph (3)) be construed in accordance with section 8 of the Act.

(6) This Part applies (amongst other matters) for the making of payments in relation to amounts that a person is liable to pay in respect of community charges as they have effect for a chargeable financial year; but its application in relation to a charge in respect of which a person has a joint and several liability under Part I of the Act is subject to the provisions of regulations 22 and 23 (joint and several liability).

(7) The provisions of this Part which provide for the repayment or crediting of any amount or the adjustment of payments due under a notice (including in particular paragraph 7 of Schedule 1) shall have effect subject to section 36(2) of the Act.

(8) References in this Part to a community charge do not include references to a charge to which persons are jointly subject under regulation 59 (co-owners), and references to a chargeable person shall be construed accordingly

The requirement for demand notices

14.—(1) For each chargeable financial year a charging authority shall serve a notice in writing on every chargeable person of the authority in accordance with regulations 15 to 18.

(2) Different notices shall be served for different chargeable financial years; and if a chargeable person is subject in any chargeable financial year to different community charges (whether by virtue of section 7(1) to (4) of the Act or otherwise), different notices shall be served in respect of each charge.

Service of demand notices

15.—(1) In the case of a personal community charge, the demand notice is to be served on or as soon as practicable after—

- (a) except in a case falling within sub-paragraph (b), the day the charging authority has set the amount of its personal community charge for the relevant year for that part of its area which contains the residence by virtue of which the person is shown in the charging authority's register as subject to the charge, or
- (b) if the person is not shown as subject to the charge on that day nor (in the event of a failure to meet the duty under section 32(2) of the Act) on any day in the relevant year preceding that day, the day on which the person is shown in the authority's register as becoming subject to it.

(2) In the case of a standard community charge, the demand notice is to be served on or as soon as practicable after—

- (a) except in a case falling within sub-paragraph (b), the day the charging authority has set the amount of its personal community charge for the relevant year for that part of its area which contains the property by virtue of which the person is shown in the charging authority's register as subject to the charge, or
- (b) if the person is not shown as subject to the charge on that day nor (in the event of a failure to meet the duty under section 32(2) of the Act) on any day in the relevant year preceding that day, the day on which the person is shown in the authority's register as becoming subject to it.

(3) In the case of a collective community charge, the demand notice is to be served on or as soon as practicable after—

- (a) except in a case falling within sub-paragraph (b), the day the charging authority has set the amount of its personal community charge for the relevant year for that part of its area which contains the building constituting or containing the designated dwelling by virtue of which the person is shown in the charging authority's register as subject to the charge, or
- (b) if the person is not shown as subject to the charge on that day nor (in the event of a failure to meet the duty under section 32(2) of the Act) on any day in the relevant year preceding that day, the day on which the person is shown in the authority's register as becoming subject to it.

(4) The part of a charging authority's area in which a residence, property or building is situated shall be determined for the purposes of this regulation in accordance with any rules for the time being in force under section 10(6), 12(6) or 14(7) of the Act (as the case may be).

Demand notices: personal and standard community charges

16.—(1) This regulation applies to demand notices served with respect to a personal or standard community charge.

(2) If the demand notice is issued before or during the relevant year and the chargeable person is shown in the charging authority's community charges register as subject to the charge on the day on which the notice is issued, the notice shall require payment of the amount specified in paragraph (3).

(3) The amount is the charging authority's estimate of the amount that the person will be liable to pay in respect of the charge as it has effect for the relevant year, made as respects periods in the year after the issue of the notice on the following assumptions—

- (a) that the person will be subject to the community charge to which the notice relates on every day after the issue of the notice;
- (b) if he is shown in the register as undertaking a full-time course of education on the day the notice is issued, that he will undertake such a course on every day after the issue of the notice;
- (c) if the notice is issued with respect to a standard community charge, that the property by virtue of which he is shown in the register as subject to the charge will on every day after the issue of the notice be in the class specified in regulation 62 in which it is shown in the register as falling on the day the notice is issued; and
- (d) if on the day the notice is issued a notification as to a community charge benefit to which he is entitled is in force under regulations made under section 31C(1) of the Social Security Act 1986(a), and by virtue of regulations made under section 31A(1) of that Act the benefit allowed under that notification takes the form of a reduction in the amount the person is liable to pay in respect of the charge as it has effect with respect to that day, that on every day after that day he will be allowed the same reduction in that amount.

(4) If the demand notice is issued during the relevant year and if the chargeable person is not shown in the authority's register as subject to the charge on the day on which the notice is issued, the demand notice is to require payment of an amount equal to the person's liability in respect of the charge as it has effect for the period in the year up to the day on which he is last shown as ceasing to be subject to the charge.

(5) If a notice is served to which paragraph (4) applies, and after the person has been shown as ceasing to be subject to the charge he is subsequently shown as becoming subject again to the same charge in the year, a further notice shall be served on the chargeable person requiring payments in respect of the charge as it has effect for the period in the year after he is shown as becoming so subject; and regulations 15 to 17, 19

(a) 1986 c.50; sections 31A and 31C were inserted by, and other relevant amendments were made by, the Local Government Finance Act 1988 (c.41), Schedule 10.

and 20 (and, so far as applicable, Schedule 1) shall apply to the further notice with respect to that period, and the sum payable by the chargeable person with respect to that period, as if it were a demand notice given in relation to a different charge.

(6) If the demand notice is issued after the end of the relevant year, it shall require payment of the amount for which the chargeable person is liable in respect of the charge as it has effect for the year.

(7) If, after a demand notice to which paragraph (2) applies has been issued with respect to a standard community charge, an authority varies under section 40(6) of the Act a standard community charge multiplier as it applies to the property in relation to which the charge arises so that the estimate mentioned in paragraph (3) turns out to be wrong, the notice shall have no effect; and if the multiplier for the year is varied to other than 0 the charging authority shall as soon as practicable issue a fresh demand notice with respect to the charge.

Personal and standard community charges: payments

17.—(1) Unless an agreement under paragraph (3) in relation to the relevant year has been reached between the charging authority and the chargeable person before the demand notice is issued, a notice to which regulation 16(2) applies shall require the amount mentioned in regulation 16(3) to be paid by instalments in accordance with Part I of Schedule 1; and where such instalments are required Part II of the Schedule applies for their cessation or adjustment in the circumstances described in that Part.

(2) If an agreement under paragraph (3) in relation to the relevant year has been reached between the charging authority and the chargeable person before the demand notice is issued, a notice to which regulation 16(2) applies shall require the amount mentioned in regulation 16(3) to be paid in accordance with that agreement.

(3) A charging authority and a chargeable person may agree that the amount mentioned in regulation 16(3) which is required to be paid under a notice to which regulation 16(2) applies should be paid in such manner as is provided by the agreement, rather than in accordance with Schedule 1.

(4) Notwithstanding anything in the foregoing provisions of this regulation, such an agreement may be entered into either before or after the demand notice concerned is issued, and may make provision for the cessation or adjustment of payments, and for the making of fresh estimates, in the event of the estimate mentioned in regulation 16(3) turning out to be wrong; and if it is entered into after the demand notice has been issued, it may make provision dealing with the treatment for the purposes of the agreement of any sums paid in accordance with Schedule 1 before it was entered into.

(5) A notice to which regulation 16(4) or (6) applies shall require payment of the amount concerned on the expiry of such period (being not less than 14 days) after the day of issue of the notice as is specified in it.

Collective community charges

18.—(1) A demand notice served with respect to a collective community charge shall require payments in respect of the charge as it has effect for the relevant year in accordance with paragraph 3 of Part I of Schedule 2.

(2) Part I of that Schedule shall also have effect for the compiling, retention, inspection and copying of records, the submission of returns and the adjustment of instalments in relation to such a charge.

(3) A person's liability to pay an amount under section 9 of the Act by way of contribution in relation to a collective community charge shall be discharged by the making of payments in accordance with Part II of Schedule 2; and information and receipts shall be supplied in accordance with that Part.

Notices: further provision

19.—(1) The calculation of such an amount as is mentioned in regulations 16(4) or (6) or paragraph 6(3) of Schedule 1 shall be made (so far as is relevant) by reference to the

contents of the charging authority's community charges register at the time that the relevant notice given with respect to the amount is issued.

(2) No payment in respect of the amount that a chargeable person is liable to pay by way of community charge as it has effect for a chargeable financial year (whether interim, final or sole) need be made unless a notice served under this Part requires it.

(3) Where—

(a) a person is entered in the registers of two or more charging authorities as subject on the same day or days in a chargeable financial year to personal community charges of the authorities,

(b) he is liable to pay an amount under the Act to each authority in respect of its charge as it has effect for the year, and

(c) one or more of the entries is subject to an appeal or arbitration,

while any such appeal or arbitration is outstanding no amount shall be payable by virtue of any of the entries other than the entry which was made first.

(4) A person is liable to pay an amount for the purposes of paragraph (3)(b) notwithstanding that a notice remains to be given under this Part for a payment in respect of it to become due.

(5) An entry is to be treated as subject to an appeal or arbitration for the purposes of paragraph (3) upon the service of a notice in respect of it by the person in accordance with section 24 of the Act, and is to be treated as outstanding until any appeal under section 23 of the Act or arbitration under regulations made under paragraph 4 of Schedule 11 to the Act in relation to the matter by which he stated he was aggrieved in the notice is finally disposed of or abandoned or fails for non-prosecution; and the circumstances in which an appeal is to be treated as failing for non-prosecution include the expiry of any time prescribed under paragraph 8(2)(a) of that Schedule in consequence of which any such appeal would be required to be dismissed by a valuation and community charge tribunal.

(6) If on the first day on which any of the entries referred to in sub-paragraph (a) of paragraph (3) is made, two or more such entries are made, for the purposes of that paragraph—

(a) such one of the entries made on the first day as may be specified by the chargeable person within 14 days of the day on which, under regulation 9, he has received copies of the items required to be sent to him in relation to those entries, or

(b) in the absence of such a specification, such one of the entries made on the first day as may be agreed by the authorities concerned or, in the absence of such agreement, as may be determined by lot,

shall be treated as being the first entry.

(7) Any demand notice which relates to an entry with respect to which no amount is payable in consequence of paragraph (3) and which is given before the appeal or arbitration concerned is finally disposed of, abandoned or fails for non-prosecution shall be of no effect.

Failure to pay instalments: personal and standard community charges

20.—(1) Where—

(a) a demand notice has been served by a charging authority on a chargeable person,

(b) instalments are payable in respect of the charge to which the notice relates in accordance with Schedule 1,

(c) any such instalment is not paid in accordance with that Schedule,

the charging authority shall (unless all the instalments have fallen due) serve a further notice on the chargeable person stating the instalments required to be paid.

(2) If the chargeable person fails, within the period of 7 days beginning with the day of service of the further notice, to pay any instalments which are or will become due before the expiry of that period, the unpaid balance of the estimated amount shall become payable by him at the expiry of a further period of 7 days beginning with the day of the failure.

(3) If the chargeable amount proves to be greater than the estimated amount an additional sum equal to the difference between the two shall, on the service by the charging authority on the chargeable person of a notice stating the chargeable amount, be due from the person to the authority on the expiry of such period (being not less than 14 days) after the day of issue of the notice as is specified in it.

(4) If the chargeable amount proves to be less than the estimated amount the charging authority shall notify the chargeable person in writing of the chargeable amount; and any overpayment of the chargeable amount—

- (a) subject to paragraph (8), shall be repaid if the chargeable person so requires, or
- (b) in any other case shall (as the charging authority determines) either be repaid or be credited against any subsequent liability of the person to make a payment in respect of any community charge of the authority.

(5) If any factor or assumption by reference to which the estimated amount was calculated is shown to be false before the chargeable amount is capable of final determination for the purposes of paragraphs (3) and (4), the charging authority may, and if so required by the chargeable person shall, make a calculation of the appropriate amount with a view to adjusting the chargeable person's liability in respect of the estimated amount and (as appropriate) to—

- (a) requiring an interim payment from the chargeable person if the appropriate amount is greater than the estimated amount, or
- (b) subject to paragraph (8), making an interim repayment to the chargeable person if the appropriate amount is less than the amount of the estimated amount paid.

(6) The appropriate amount for the purposes of paragraph (5) is the amount which would be required to be paid under a demand notice if such a notice were issued with respect to the relevant year on the day that the notice under paragraph (7) is issued; and more than one calculation of the appropriate amount and interim adjustment may be made under paragraph (5) according to the circumstances.

(7) On calculating the appropriate amount the charging authority shall notify the chargeable person in writing of it; and a payment required under paragraph (5)(a) shall be due from the chargeable person to the charging authority on the expiry of such period (being not less than 14 days) after the day of issue of the notice as is specified in it.

(8) If the chargeable amount or the appropriate amount is less than the estimated amount in consequence of the chargeable person being shown in the community charges register as ceasing during the relevant year to be subject to the community charge to which the estimated amount relates, and the chargeable person is shown as becoming subject to a different community charge of the same charging authority on the same day as that on which he is shown as so ceasing, the charging authority may require that the amount of any overpayment mentioned in paragraph (4) or difference mentioned in paragraph (5)(b) should, instead of being repaid, be credited against the subsequent liability of the chargeable person in respect of the different charge.

(9) In this regulation—

“the appropriate amount” has the meaning given in paragraph (6);

“the chargeable amount” means the amount that the chargeable person is liable to pay in respect of the community charge to which the demand notice mentioned in paragraph (1)(a) relates as it has effect for the relevant year; and

“the estimated amount” means the amount last estimated under regulation 16(3) for the purposes of that notice or any subsequent notice given under paragraph 7(2) of Schedule 1 prior to the failure mentioned in paragraph (2) above, save that if in any case an interim adjustment has been made under paragraph (5), it means in relation to the next payment, repayment or interim adjustment in that case under this regulation (if any) the appropriate amount by reference to which the previous interim adjustment was so made.

Failure to submit returns or pay instalments: collective community charges

21.—(1) Where—

- (a) a demand notice has been served by a charging authority on a chargeable person in respect of a collective community charge, and

(b) the chargeable person fails to submit a return or to pay an instalment in accordance with paragraphs 2, 3(1) to (3) and 4 of Schedule 2 on or before the day on which the return or the payment is due, the unpaid balance of the estimated amount mentioned in paragraph (2) shall, subject to paragraphs (3) and (4), become payable by him on the day after the end of the period of 14 days beginning with the day of the failure.

(2) The estimated amount is the charging authority's estimate of the amount that the chargeable person will be liable to pay in respect of the charge as it has effect for the relevant year, made (so far as relevant) on the assumptions mentioned in paragraph (5).

(3) Paragraph (1) does not apply where returns have been submitted for all the periods in the relevant year during which the chargeable person is shown as subject to the charge, so that the amounts for which he is liable in respect of those periods are accordingly ascertained (and payable) under paragraph 3 of Schedule 2.

(4) Notwithstanding anything in paragraph (1) the unpaid balance shall not become payable unless at least 7 days have elapsed after the day of the service on the chargeable person by the charging authority of a notice requiring its payment and stating the estimated amount.

(5) The assumptions are—

(a) if the chargeable person is shown in the charging authority's community charges register as subject to the charge on the day on which the notice given under paragraph (4) is issued, that he will remain so subject for the remainder of the relevant year,

(b) if the chargeable person is not shown as subject to the charge on the day on which the notice is issued, that he will remain not subject to it for the remainder of the relevant year.

(6) If the chargeable amount proves to be greater than the estimated amount, an additional sum equal to the difference between the two shall, on the service by the charging authority on the chargeable person of a notice stating the chargeable amount, be due from the person to the authority on the expiry of such period (being not less than 14 days) after the day of issue of the notice as is specified in it.

(7) If the chargeable amount proves to be less than the estimated amount, the charging authority shall notify the chargeable person in writing of the chargeable amount; and any overpayment of the chargeable amount—

(a) shall be repaid if the chargeable person so requires, or

(b) in any other case shall (as the charging authority determines) either be repaid or be credited against any subsequent liability of the person to make a payment in respect of any community charge of the authority.

(8) If, after calculating the estimated amount, the charging authority is of the opinion that that amount is or may no longer be an accurate estimate of the amount that the chargeable person will be liable to pay in respect of the charge as it has effect for the relevant year (whether in consequence of the assumptions mentioned in paragraph (5) being shown to be false or otherwise), it may recalculate the estimated amount with a view to adjusting the chargeable person's liability in respect of the amount and (as appropriate) to—

(a) requiring an interim payment from the chargeable person if the recalculated amount is greater than the estimated amount, or

(b) making an interim repayment to the chargeable person if the recalculated amount is less than the amount of the estimated amount paid.

(9) A chargeable person may, if he has submitted returns under paragraph 2 of Schedule 2 for all return periods expiring before he makes the requirement, require a charging authority to recalculate the estimated amount under paragraph (8) having regard to the returns.

(10) The estimated amount is to be recalculated under paragraph (8) on the assumptions mentioned in paragraph (5) as if the notice referred to in the latter paragraph were the notice given under paragraph (11); and more than one recalculation and interim adjustment may be made under paragraphs (8) and (9) according to the circumstances.

(11) On recalculating the estimated amount under paragraph (8) the charging authority shall notify the chargeable person in writing of the recalculated amount; and a payment under paragraph (8)(a) shall be due from the chargeable person to the charging authority on the expiry of such period (being not less than 14 days) after the day of issue of the notice as is specified in it.

(12) The charging authority may, for the purposes of enabling it to make an estimate under paragraph (2) or (8), request (by notice in writing) the chargeable person to supply it with such information as is specified in the notice; and the information shall be supplied by the chargeable person if it is in his possession or control within 21 days of the day on which the request is made.

(13) In this regulation—

“the chargeable amount” means the amount that the chargeable person is liable to pay in respect of the charge to which the demand notice mentioned in paragraph (1)(a) relates as it has effect for the relevant year; and

“the estimated amount” means the amount estimated under paragraph (2), save that if in any case an interim adjustment has been made under paragraph (8), it means in relation to the next payment, repayment or interim adjustment in that case under this regulation (if any) the amount recalculated under that paragraph by reference to which the previous interim adjustment was so made.

Joint and several liability

22.—(1) Subject to regulation 23(1), both the chargeable person and a spouse of that person shall, with respect to a personal or standard community charge, if on any day in the chargeable period concerned the joint and several liability conditions are met and to the extent that it is unpaid, be jointly and severally liable to pay such fraction of—

- (a) where the day by which all instalments payable under a demand notice in accordance with Schedule 1 are payable has passed, the aggregate amount of those instalments (together with the amount of any excess payable by the chargeable person in accordance with paragraph 7(5) of the Schedule),
- (b) where regulation 20(2) applies, the estimated amount mentioned in that provision,
- (c) the chargeable amount or appropriate amount stated in a notice given under regulation 20(3) or (7),
- (d) the amount stated in a notice given under paragraph 6(3) of Schedule 1,
- (e) the amount required to be paid by a demand notice to which regulation 16(4) or (6) applies, or
- (f) the amount stated in a notice given to the chargeable person under regulation 26(2),

as is represented by $\frac{A}{B}$ where—

A is the number of days in the chargeable period on which the joint and several liability conditions are fulfilled with respect to the spouse, and
B is the number of days in the chargeable period.

(2) Subject to paragraph (5) and regulation 23(1), with respect to a standard community charge or collective community charge, both the chargeable person and a manager of that person shall, if on any day in the chargeable period concerned the joint and several liability conditions are fulfilled and to the extent that it is unpaid, be jointly and severally liable to pay such fraction of—

- (a) any such amount as is mentioned in paragraph (1)(a) to (f),
- (b) where regulation 21(3) applies, the amount for which the chargeable person is liable in respect of the charge as it has effect for the relevant year, or
- (c) the estimated amount or chargeable amount stated in a notice given under regulation 21(4), (6) or (11),

as is represented by $\frac{A}{B}$ where—

A is the number of days in the chargeable period on which the joint and several liability conditions are fulfilled with respect to the manager, and
B is the number of days in the chargeable period.

(3) Where the fraction $\frac{A}{B}$ mentioned in paragraphs (1) and (2) gives a result of less than 1 and a person is accordingly solely liable with respect to a part of such an amount as is mentioned in those paragraphs and jointly and severally liable in respect of another part, any payment made by the person in respect of it (whether before or after the giving of a notice under regulation 23(1)) shall be treated as being made towards satisfaction of the part for which he is solely liable unless and until his liability in respect of that part is discharged.

(4) The joint and several liability conditions mentioned in paragraphs (1) and (2) are fulfilled on any day if on that day—

- (a) as regards the spouse of a chargeable person, the chargeable person and the spouse are married to each other and the spouse is aged 18 or over, or
- (b) as regards the manager of a chargeable person, the management arrangement concerned subsists and the manager is neither the chargeable person's employee nor (if an individual) aged under 18.

(5) A joint and several liability under paragraph (2) with respect to a standard community charge does not arise in relation to a manager unless the chargeable person is a company.

(6) The service on a manager of a document authorised or required to be served under this Part on the chargeable person with respect to whom he is the manager whilst the management arrangement concerned has effect shall be treated as service on the chargeable person.

(7) References in paragraph (1) to provisions of this Part, and to notices given under such provisions, includes references to those provisions (and notices given under those provisions) as applied by regulation 16(5) and paragraph 6(6) of Schedule 1.

(8) In this regulation and regulation 23—

“the chargeable period” has the meaning given in sections 16(2) and 17(2) of the Act (and accordingly regulation 13(3) does not apply to the determination of the period);
“management arrangement” has the meaning given in section 17(3) of the Act;
“manager” means a person with whom, on any day in the chargeable period, the chargeable person has a management arrangement, and who on the day is neither the chargeable person's employee nor (if an individual) aged under 18; and
“spouse” means a person to whom, on any day in the chargeable period, the chargeable person is married and who is aged 18 or over on the day.

(9) In determining for the purposes of this regulation and regulation 23—

- (a) whether two people are married on any day, section 16(9) and (10) of the Act shall apply, and
- (b) whether a management arrangement subsists on any day, section 17(9) of the Act shall apply.

Joint and several liability: further provision

23.—(1) An amount shall not be payable by a spouse or manager pursuant to regulation 22(1) or (2) unless a notice has been served on him by the charging authority stating the amount; and it shall be due from him to the authority at the expiry of such period (being not less than 14 days) after the day of issue of the notice as is specified in it.

(2) A notice under paragraph (1) may be served before the expiry of the chargeable period; and if on the day such a notice is issued the relevant year has not expired, it shall be assumed that the circumstances concerning any factor which might affect the

ratio $\frac{A}{B}$ in regulation 22(1) or (2) will remain as they stand at the time of issue of the notice; and without prejudice to the generality of the foregoing, the factors include—

- (a) the question whether on any day the joint and several liability conditions will be fulfilled,
- (b) the question whether the chargeable person will remain subject to the charge concerned.

(3) If a notice is served under paragraph (1) on such an assumption as is mentioned in paragraph (2), and the assumption is shown to be false, the charging authority shall serve a further notice on the spouse or manager (as the case may be) stating the revised sum for which he is jointly and severally liable under this regulation, calculated on the assumptions mentioned in paragraph (2) and as if the notice mentioned in that paragraph were the further notice served under this paragraph.

(4) If after a notice is served under paragraph (1) a notice is served on the chargeable person which adjusts an amount mentioned in regulation 22(1) or (2), or which otherwise notifies a change of the amounts with respect to which the spouse or manager has a joint and several liability under that regulation, a further notice shall also be served on the spouse or manager (as the case may be) stating the revised sum for which he is jointly and severally liable under the regulation.

(5) If the sum stated in the further notice served under paragraphs (3) or (4) is greater than the sum stated in the notice served under paragraph (1), the amount of the difference shall be due from the spouse or manager to the charging authority on the expiry of such period (being not less than 14 days) after the day of the further notice as is specified in it.

(6) If the sum stated in the further notice served under paragraph (3) or (4) is less than the sum stated in the notice served under paragraph (1) and there has been an overpayment by the spouse or manager, the amount overpaid—

- (a) shall be repaid if the spouse or manager (as the case may be) so requires, or
- (b) in any other case shall (as the charging authority determines) either be repaid or be credited against any subsequent liability of the person to make a payment in respect of any community charge of the authority.

(7) Regulations 20(5)(b) and 21(8)(b) apply as if the reference to the chargeable person includes, insofar as concerns the difference between the joint and several liability under regulation 22(1) or (2) of the spouse or manager in respect of the appropriate amount or recalculated amount referred to in those provisions and the amount he has paid in respect of the estimated amount so referred to, a reference to the spouse or manager, and as if the reference to regulation 20(8) were a reference to that provision as applied by paragraph (9) below; and accordingly any requirement which may be made by the chargeable person under regulation 20(5) or 21(9) for a calculation of the appropriate amount or for a recalculation of the estimated amount (as the case may be) may also be made by the spouse or manager.

(8) In a case where—

- (a) payments have been made by the spouse or manager under regulation 22 or this regulation, and by the chargeable person, in respect of any amount for which the chargeable person is liable under this Part, and
- (b) a sum would fall to be repaid to the chargeable person or credited against a liability of his if all those payments had been made by him,

the sum shall, to the extent that it does not exceed the payments made by the spouse or manager and the spouse or manager has not made recovery in respect of it under section 16(7) or 17(8) of the Act, be repaid to or credited in favour of the spouse or manager.

(9) If the circumstances described in regulation 20(8) have arisen, the charging authority may require that any amount of the overpayment or difference mentioned in that provision which might otherwise fall to be repaid to the spouse or manager should, instead of being repaid, be credited against any prospective liability of the spouse or manager under regulation 22 in respect of the different charge.

(10) An amount shall not be treated as overpaid for the purposes of paragraph (6) or paid for the purposes of paragraph (7) if recovery has been made in respect of it under section 16(7) or 17(8) of the Act.

Collection of penalties

24.—(1) Subject to paragraphs (2) to (4), where a penalty is payable by a person to a charging authority under paragraph 1 or 2 of Schedule 3 to the Act it may be collected, as the authority to which it is payable determines, either—

- (a) by treating the penalty for the purposes of regulations 16 and 17 and Schedule 1 as if it were part of the amount that the person will be liable to pay in respect of a community charge as it has effect for a chargeable financial year as regards any demand notice issued pursuant to regulation 16(2) after the penalty is imposed, or
- (b) by the service by the authority on the person of a notice requiring payment of the penalty on the expiry of such period (being not less than 14 days) after the issue of the notice as is specified in it.

(2) Where the imposition of a penalty is subject to an appeal or arbitration, no amount shall be payable in respect of the penalty while the appeal or arbitration is outstanding.

(3) The imposition of a penalty is to be treated as subject to an appeal or arbitration for the purposes of this regulation upon the service of a notice in respect of it by the person in accordance with section 24 of the Act, and is to be treated as outstanding until any appeal under section 23 of the Act or arbitration under regulations made under paragraph 4 of Schedule 11 to the Act in relation to the matter by which he stated he was aggrieved in the notice is finally disposed of or abandoned or fails for non-prosecution; and the circumstances in which an appeal is to be treated as failing for non-prosecution include the expiry of any time prescribed under paragraph 8(2)(a) of that Schedule in consequence of which any such appeal would be required to be dismissed by a valuation and community charge tribunal.

(4) A demand notice making provision for the recovery of a penalty which is subject to appeal or arbitration may not be issued under paragraph (1)(a) during the period that the appeal or arbitration concerned is outstanding; and where a penalty becomes subject to appeal or arbitration after the issue of a demand notice which makes such provision, such proportion of the instalments due under it as are attributable to the penalty shall not fall due until the appeal or arbitration is finally disposed of, abandoned or fails for non-prosecution.

(5) Where an amount has been paid by a person in respect of a penalty which is quashed under paragraph 1(8) or 2(12) of Schedule 3 to the Act, the charging authority which, or whose registration officer, imposed the penalty may allow the amount to him by way of deduction against any other sum which has become due from him under this Part (whether in respect of another penalty or otherwise); and any balance shall be repaid to him.

(6) Paragraphs (1) to (5) apply to penalties incurred under paragraph 2(8) to (11) of Schedule 3 to the Act before 1st April 1990 notwithstanding that no liability to pay amounts in respect of community charges arises before that date.

Appeals in relation to estimates

25. Section 23(2)(e) of the Act shall not apply where the ground on which the person concerned is aggrieved is that any assumption as to the future that is required by this Part to be made in the calculation of an amount may prove to be inaccurate.

Demand notices: final adjustment

26.—(1) This regulation applies where—

- (a) a notice has been issued by a charging authority under this Part requiring a payment or payments to be made by a person in respect of his liability to pay a community charge as it has effect for a chargeable financial year or part of a chargeable financial year,
- (b) the payment or payments required to be paid are found to be in excess of or less than his liability in respect of the charge as it has effect for the year or the part, and
- (c) provision for adjusting the amounts required under the notice and (as appropriate) for the making of additional payments or the repaying or crediting of any amount overpaid is not made by any other provision of this Part, of the Act or of any agreement entered into under regulation 17(3) or paragraph 3(4) of Schedule 2.

(2) The charging authority shall as soon as practicable after the expiry of the year or the part of a year serve a further notice on the person stating the amount of his liability in respect of the charge as it has effect for the year or the part, and adjusting (by reference to that amount) the amounts required to be paid under the notice referred to in paragraph (1)(a).

(3) If the amount stated in the further notice is greater than the amount required to be paid under the notice referred to in paragraph (1)(a), the amount of the difference for which such other provision as is mentioned in paragraph (1)(c) is not made shall be due from the person to the charging authority on the expiry of such period (being not less than 14 days) after the day of issue of the notice as is specified in it.

(4) If there has been an overpayment, the amount overpaid for which such other provision as is mentioned in paragraph (1)(c) is not made—

- (a) shall be repaid if the person so requires, or
- (b) in any other case shall (as the charging authority determines) either be repaid or be credited against any subsequent liability of the person to make a payment in respect of any community charge of the authority.

PART IV ENFORCEMENT

Interpretation and application of Part IV

27.—(1) In this Part—

“attachment of earnings order” means an order under regulation 32;

“charging order” means an order under regulation 44;

“debtor” means a person against whom a liability order has been made;

“earnings” has the meaning given in section 24 of the Attachment of Earnings Act 1971(a), and sections 6(2) and 25(4) of that Act shall apply for the purposes of this Part accordingly;

(a) 1971 c.32; section 24 was amended by the Social Security Pensions Act 1975 (c.60), Schedule 4, paragraph 15, the Merchant Shipping Act 1979 (c.39), section 39(1) the Social Security Act 1985 (c.53), Schedule 4, paragraph 1, and the Social Security Act 1986 (c.50), Schedule 10, paragraph 102.

“liability order” means an order under regulation 29; and
“net earnings” in relation to an employment means the residue of earnings payable under the employment after deduction by the employer of—

- (a) income tax; and
- (b) primary class 1 contributions under Part I of the Social Security Act 1975(a).

(2) Regulations 28 to 47 apply for the recovery of a sum which has become payable to a charging authority under Part III and which has not been paid; but their application in relation to a sum for which persons are jointly and severally liable under that Part is subject to the provisions of regulation 48 (joint and several liability).

(3) References in this Part to a sum which has become payable and which has not been paid include references to a sum forming part of a larger sum which has become payable and the other part of which has been paid.

Liability orders: preliminary steps

28.—(1) Subject to paragraph (3), before a charging authority applies for a liability order it shall serve on the person against whom the application is to be made a notice (“reminder notice”), which is to be in addition to any notice required to be served under Part III, and which is to state every amount in respect of which the authority is to make the application.

(2) A reminder notice may be served in respect of an amount at any time after it has become due.

(3) A reminder notice need not be served on a person who has been served under regulation 20(1) or 21(4) with a notice in respect of the amount concerned; and in determining whether a person has been served for this purpose regulation 22(6) shall not have the effect of deeming him to have been served in a case where he has not in fact been so.

Application for liability order

29.—(1) If an amount which has fallen due under regulation 20(2) or 21(1) and (4) is wholly or partly unpaid, or (in a case where a reminder notice is required under regulation 28) the amount stated in the reminder notice is wholly or partly unpaid at the expiry of the period of 7 days beginning with the day on which the notice was served, the charging authority may, in accordance with paragraph (2), apply to a magistrates’ court for an order against the person by whom it is payable.

(2) The application is to be instituted by making complaint to a justice of the peace, and requesting the issue of a summons directed to that person to appear before the court to show why he has not paid the sum which is outstanding.

(3) Section 127(1) of the Magistrates’ Courts Act 1980(b) does not apply to such an application; but no application may be instituted in respect of a sum after the period of two years beginning with the day on which it became due under Part III.

(4) A warrant shall not be issued under section 55(2) of the Magistrates’ Courts Act 1980 in any proceedings under this regulation.

(5) The court shall make the order if it is satisfied that the sum has become payable by the defendant and has not been paid.

- (6) The order shall be made in respect of an amount equal to the aggregate of—
 - (a) the sum payable, and
 - (b) a sum of an amount equal to the costs reasonably incurred by the applicant in obtaining the order.

(a) 1975 c.14; see sections 1(2) and 4. Relevant amendments were made by the Social Security Pensions Act 1975 (c.60), Schedule 4, paragraph 36 and Schedule 5, the Education (School-leaving Dates) Act 1976 (c.5), section 2(4), the Social Security Act 1979 (c.18), section 14(1) and Schedule 3, paragraph 4, the Social Security and Housing Benefits Act 1982 (c.24), Schedule 5, the Social Security Act 1985 (c.53), sections 7(1) and (2) and 8(1), the Social Security Act 1986 (c.50), section 74 and Schedule 10, paragraph 104, and S.I. 1988/675.

(b) 1980 c.43.

Liability orders: further provision

30.—(1) A single liability order may deal with one person and one such amount as is mentioned in regulation 29(6) (in which case the order shall be in the form specified as form A in Schedule 3, or a form to the like effect), or, if the court thinks fit, may deal with more than one person and more than one such amount (in which case the order shall be in the form specified as form B in that Schedule, or a form to the like effect).

- (2) A summons issued under regulation 29(2) may be served on a person—
- (a) by delivering it to him,
 - (b) by leaving it at his usual or last known place of abode, or in the case of a company, at its registered office, or
 - (c) by sending it by post to him at his usual or last known place of abode, or in the case of a company, to its registered office.

(3) The amount in respect of which a liability order is made is enforceable in accordance with this Part; and accordingly for the purposes of any of the provisions of Part III of the Magistrates' Courts Act 1980 (satisfaction and enforcement) it is not to be treated as a sum adjudged to be paid by order of the court.

Duties of debtors subject to liability order

31.—(1) Where a liability order has been made, the debtor against whom it was made shall, during such time as the amount in respect of which the order was made remains wholly or partly unpaid, be under a duty to supply relevant information to the charging authority on whose application it was made.

(2) For the purposes of paragraph (1), relevant information is such information as fulfils the following conditions—

- (a) it is in the debtor's possession or control,
- (b) the charging authority requests him by notice given in writing to supply it; and
- (c) it falls within paragraph (3).

(3) Information falls within this paragraph if it is specified in the notice mentioned in paragraph (2)(b) and it falls within one or more of the following descriptions—

- (a) information as to the name and address of an employer of the debtor;
- (b) information as to earnings or expected earnings of the debtor;
- (c) information as to deductions or expected deductions from such earnings in respect of income tax, primary class 1 contributions under Part I of the Social Security Act 1975 or attachment of earnings orders made under this Part or under the Attachment of Earnings Act 1971;
- (d) information as to the debtor's work or identity number in an employment, or such other information as will enable an employer of the debtor to identify him; or
- (e) information as to sources of income of the debtor other than an employer of his.

(4) Information is to be supplied within 14 days of the day on which the request is made.

Making of attachment of earnings order

32.—(1) Where a liability order has been made and the debtor against whom it was made is an individual, the authority which applied for the order may make an order under this regulation to secure the payment of any outstanding sum which is or forms part of the amount in respect of which the liability order was made.

(2) Such an order—

- (a) shall be expressed to be directed to a person who has the debtor in his employment, and shall operate as an instruction to such a person to make deductions from the debtor's earnings, and to pay the amounts so deducted to the authority;
- (b) shall specify the sum to which the order relates, the rate at which the debtor's earnings are to be applied to meet the sum by way of deductions from his net

earnings in accordance with regulation 33, and the period within which an amount deducted is to be paid to the authority; and

- (c) shall remain in force until discharged under regulation 36(2) or the whole amount to which it relates has been paid (whether by attachment of earnings or otherwise).

(3) The authority may serve a copy of the order on a person who appears to the authority to have the debtor in his employment; and a person on whom it is so served who has the debtor in his employment shall comply with it.

Deductions under attachment of earnings order

33.—(1) The sum to be deducted by an employer under an attachment of earnings order on any pay day shall be—

- (a) where the debtor's earnings from the employer are payable weekly, the sum specified in column 2 of Table A in Schedule 4 opposite the band in column 1 of that Table within which the net earnings payable by the employer on the pay-day fall;
- (b) where his earnings from the employer are payable monthly, the sum specified in column 2 of Table B in that Schedule opposite the band in column 1 of that Table within which the net earnings payable by the employer on the pay-day fall;
- (c) where his earnings from the employer are payable at regular intervals of a whole number of weeks or months, the sum arrived at by—
 - (i) calculating what would be his weekly or monthly net earnings by dividing the net earnings payable to him by the employer on the pay-day by that whole number (of weeks or months, as the case may be),
 - (ii) ascertaining the sum specified in column 2 of Table A (if the whole number is of weeks) or of Table B (if the whole number is of months) in Schedule 4 opposite the band in column 1 of that Table within which the notional net earnings calculated under paragraph (i) fall, and
 - (iii) multiplying that sum by the whole number (of weeks or months, as the case may be).

(2) Where the debtor's earnings from the employer are payable at regular intervals other than at intervals to which paragraph (1) applies, the sum to be deducted on any pay-day shall be arrived at by—

- (a) calculating what would be his daily net earnings by dividing the net earnings payable to him by the employer on the pay-day by the number of days in the interval,
- (b) ascertaining the sum specified in column 2 of Table C in Schedule 4 opposite the band in column 1 of that Table within which the notional net earnings calculated under sub-paragraph (a) fall, and
- (c) multiplying that sum by the number of days in the interval.

(3) Where earnings are payable to a debtor by the employer by 2 or more series of payments at regular intervals—

- (a) if some or all of the intervals are of different lengths—
 - (i) for the purpose of arriving at the sum to be deducted, whichever of paragraphs (1) and (2) is appropriate shall apply to the series with the shortest interval (or, if there is more than one series with the shortest interval, such one of those series as the employer may choose), and
 - (ii) in relation to the earnings payable in every other series, the sum to be deducted shall be 20 per cent. of the net earnings;
- (b) if all of the intervals are of the same length, whichever of paragraphs (1) or (2) is appropriate shall apply to such series as the employer may choose and sub-paragraph (a)(ii) shall apply to every other series.

(4) Subject to paragraphs (5) and (6), where the debtor's earnings from the employer are payable at irregular intervals, the sums to be deducted on any pay-day shall be arrived at by—

- (a) calculating what would be his daily net earnings by dividing the net earnings payable to him by the employer on the pay-day—
 - (i) by the number of days since earnings were last payable by it to him, or
 - (ii) if the earnings are the first earnings to be payable by it to him with respect to the employment in question, by the number of days since he began the employment;
- (b) taking the sum specified in column 2 of Table C of Schedule 4 opposite the band in column 1 of that Table within which the notional net earnings calculated under sub-paragraph (a) fall; and
- (c) multiplying that sum by the number of days mentioned in sub-paragraph (a).

(5) Where on the same pay-day there are payable to the debtor by the employer both earnings payable at regular intervals and earnings which are payable at irregular intervals, for the purpose of arriving at the sum to be deducted on the pay-day under the foregoing provisions of this regulation all the earnings shall be aggregated and treated as earnings payable at the regular interval.

(6) Where there are earnings payable to the debtor by the employer at regular intervals on one pay-day, and earnings are payable by the employer to him at irregular intervals on a different pay-day, the sum to be deducted on each of the pay-days on which the earnings which are payable at irregular intervals are so payable shall be 20 per cent. of the net earnings payable to him on the day.

Attachment of earnings orders: ancillary powers and duties of employers and others served

34.—(1) An employer who deducts and pays amounts under an attachment of earnings order may, on each occasion that he makes such a deduction, also deduct from the debtor's earnings the sum of one pound towards his administrative costs.

(2) An employer who deducts and pays amounts under an attachment of earnings order shall, in accordance with paragraph (3), notify the debtor in writing of the total amount of the sums so deducted under it (including sums deducted under paragraph (1)) up to the time of the notification.

(3) A notification under paragraph (2) must be given at the time that the pay statement given by the employer to the debtor next after a deduction has been made is so given, or if no such statements are usually issued by the employer, as soon as practicable after a deduction has been made.

(4) A person on whom a copy of an attachment of earnings order has been served shall, in accordance with paragraph (5), notify in writing the authority which made the order if he does not have the debtor against whom it was made in his employment or the debtor subsequently ceases to be in his employment.

(5) A notification under paragraph (4) must be given within 14 days of the day on which the copy of the order was served on him or the debtor ceased to be in his employment (as the case may be).

(6) While an attachment of earnings order is in force, any person who becomes the debtor's employer and knows that the order is in force and by what authority it was made shall notify that authority in writing that he is the debtor's employer.

(7) A notification under paragraph (6) must be given within 14 days of the day on which the debtor became the person's employee or of the day on which the person first knew that the order is in force and the identity of the authority by which it was made, whichever is the later.

Attachment of earnings orders: duties of debtor

35.—(1) While an attachment of earnings order is in force, the debtor in respect of whom the order has been made shall from time to time notify in writing the authority which made it of each occasion when he leaves an employment or becomes employed or re-employed, and (in a case where he becomes so employed or re-employed) shall include in the notification a statement of—

- (a) his earnings and (so far as he is able) expected earnings from the employment concerned,
- (b) the deductions and (so far as he is able) expected deductions from such earnings in respect of income tax and primary class 1 contributions under Part I of the Social Security Act 1975,
- (c) the name and address of the employer, and
- (d) his work or identity number in the employment (if any).

(2) A notification under paragraph (1) must be given within 14 days of the day on which the debtor leaves or commences (or recommences) the employment (as the case may be), or (if later) the day on which he is informed by the authority that the order has been made.

Attachment of earnings orders: ancillary powers and duties of authority

36.—(1) Where the whole amount to which an attachment of earnings order relates has been paid (whether by attachment of earnings or otherwise), the authority by which it was made shall give notice of that fact to any person who appears to it to have the debtor in his employment and who has been served with a copy of the order.

(2) The authority by which an attachment of earnings order was made may, on its own account or on the application of the debtor or an employer of the debtor, make an order discharging the attachment of earnings order; and if it does so it shall give notice of that fact to any person who appears to it to have the debtor in his employment and who has been served with a copy of the order.

(3) If an authority serves a copy of an attachment of earnings order in accordance with regulation 32(3), it shall (unless it has previously done so) also serve a copy of the order on the debtor.

Priority between attachment of earnings orders

37.—(1) Where an employer would, but for this paragraph, be obliged under regulation 32(3) to make deductions on any pay-day under two or more attachment of earnings orders made under this Part, he shall make deductions only with respect to the one which was made first until it ceases to be in force, and shall then deal with the other order or orders in like manner in the order in which they were made.

(2) Where an employer is or would, but for this paragraph, be obliged to comply at any time with an attachment of earnings order made under this Part and an order made under the Attachment of Earnings Act 1971 ("the 1971 Act")—

- (a) if the order made under the 1971 Act was made first, whilst it is in force he shall comply only with the order made under the 1971 Act, or
- (b) if the attachment of earnings order made under this Part was made first, whilst it is in force the attachable earnings for the purposes of Schedule 3 to the 1971 Act are to be treated as such of the attachable earnings mentioned in paragraph 3 of that Schedule(a) as remain after deduction of the amount to be deducted under the order made under this Part.

Attachment of earnings orders: persons employed under the Crown

38.—(1) Where a debtor is in the employment of the Crown and an attachment of earnings order is made in respect of him, for the purposes of this Part—

- (a) the chief officer for the time being of the department, office or other body in which the debtor is employed shall be treated as having the debtor in his employment (any transfer of the debtor from one department, office or body to another being treated as a change of employment); and
- (b) any earnings paid by the Crown or a Minister of the Crown, or out of the public revenue of the United Kingdom, shall be treated as paid by that chief officer.

(a) Paragraph 3 of Schedule 3 was amended by the Social Security (Consequential Provisions) Act 1975 (c.18), Schedule 2, paragraph 43, the Social Security Pensions Act 1975 (c.60), Schedule 5 and the Wages Act 1986 (c.48), Schedule 4, paragraph 4.

(2) If any question arises as to what department, office or other body is concerned for the purposes of this regulation, or as to who for those purposes is its chief officer, the question shall be referred to and determined by the Minister for the Civil Service.

(3) A document purporting to set out a determination of the Minister under paragraph (2) and to be signed by an official of the Office of that Minister shall, in any proceedings arising in relation to an attachment of earnings order, be admissible in evidence and be deemed to contain an accurate statement of such a determination unless the contrary is shown.

(4) This Part shall have effect in relation to attachment of earnings orders notwithstanding any enactment passed before 29th May 1970 and preventing or avoiding the attachment or diversion of sums due to a person in respect of services under the Crown, whether by way of remuneration, pension or otherwise.

Distress

39.—(1) Where a liability order has been made, the authority which applied for the order may levy the appropriate amount by distress and sale of the goods of the debtor against whom the order was made.

(2) The appropriate amount for the purposes of paragraph (1) is the aggregate of—

- (a) an amount equal to any outstanding sum which is or forms part of the amount in respect of which the liability order was made, and
- (b) a sum determined in accordance with Schedule 5 in respect of charges connected with the distress.

(3) If, before any goods are seized, the appropriate amount (including charges arising up to the time of the payment or tender) is paid or tendered to the authority, the authority shall accept the amount and the levy shall not be proceeded with.

(4) Where an authority has seized goods of the debtor in pursuance of the distress, but before sale of those goods the appropriate amount (including charges arising up to the time of the payment or tender) is paid or tendered to the authority, the authority shall accept the amount, the sale shall not be proceeded with and the goods shall be made available for collection by the debtor.

(5) The person levying distress on behalf of an authority shall carry with him the written authorisation of the authority, which he shall show to the debtor if so requested; and he shall hand to the debtor or leave at the premises where the distress is levied a copy of this regulation and Schedule 5 and a memorandum setting out the appropriate amount, and shall hand to the debtor a copy of any close or walking possession agreement entered into.

(6) A distress may be made anywhere in England and Wales.

(7) A distress shall not be deemed unlawful on account of any defect or want of form in the liability order, and no person making a distress shall be deemed a trespasser on that account; and no person making a distress shall be deemed a trespasser from the beginning on account of any subsequent irregularity in making the distress, but a person sustaining special damage by reason of the subsequent irregularity may recover full satisfaction for the special damage (and no more) by proceedings in trespass or otherwise.

(8) The provisions of this regulation shall not affect the operation of any enactment which protects goods of any class from distress.

(9) Nothing in the Distress (Costs) Act 1817^(a), as extended by the Distress (Costs) Act 1827^(b), (which makes provision as to the costs and expenses of the levying of certain distresses) shall apply to a distress under this regulation.

(a) 1817 c.93.
(b) 1827 c.17.

Appeals in connection with distress

40.—(1) A person aggrieved by the levy of, or an attempt to levy, a distress may appeal to a magistrates' court.

(2) The appeal shall be instituted by making complaint to a justice of the peace, and requesting the issue of a summons directed to the authority which levied or attempted to levy the distress to appear before the court to answer to the matter by which he is aggrieved.

(3) If the court is satisfied that a levy was irregular, it may order the goods distrained to be discharged if they are in the possession of the authority; and it may by order award compensation in respect of any goods distrained and sold of an amount equal to the amount which, in the opinion of the court, would be awarded by way of special damages in respect of the goods if proceedings were brought in trespass or otherwise in connection with the irregularity under regulation 39(7).

(4) If the court is satisfied that an attempted levy was irregular, it may by order require the authority to desist from levying in the manner giving rise to the irregularity.

Commitment to prison

41.—(1) Where a charging authority has sought to levy an amount by distress under regulation 39, the debtor is an individual, and it appears to the authority that no (or insufficient) goods of the debtor can be found on which to levy the amount, the authority may apply to a magistrates' court for the issue of a warrant committing the debtor to prison.

(2) On such application being made the court shall (in the debtor's presence) inquire as to his means and inquire whether the failure to pay which led to the liability order concerned being made against him was due to his wilful refusal or culpable neglect.

(3) If (and only if) the court is of the opinion that his failure was due to his wilful refusal or culpable neglect it may if it thinks fit—

- (a) issue a warrant of commitment against the debtor, or
- (b) fix a term of imprisonment and postpone the issue of the warrant until such time and on such conditions (if any) as the court thinks just.

(4) The warrant shall be made in respect of the relevant amount; and the relevant amount for this purpose is the aggregate of—

- (a) the appropriate amount mentioned in regulation 39(2), or (as the case may be) so much of it as remains outstanding, and
- (b) a sum of an amount equal to the costs reasonably incurred by the applicant in respect of the application.

(5) The warrant—

- (a) shall state the relevant amount mentioned in paragraph (4),
- (b) may be directed to the authority making the application and to such other persons (if any) as the court issuing it thinks fit, and
- (c) may be executed anywhere in England and Wales by any person to whom it is directed.

(6) If—

- (a) before the issue of a warrant the appropriate amount mentioned in regulation 39(2) (or so much of it as remains outstanding) is paid or tendered to the authority, or
- (b) after the issue of the warrant, the amount stated in it is paid or tendered to the authority,

the authority shall accept the amount concerned, no further steps shall be taken as regards its recovery, and the debtor if committed to prison shall be released.

(7) The order in the warrant shall be that the debtor be imprisoned for a time specified in the warrant which shall not exceed 3 months, unless the amount stated in the warrant is sooner paid; but—

- (a) where a warrant is issued after a postponement under paragraph (3)(b) and,

since the term of imprisonment was fixed but before the issue of the warrant, the amount mentioned in paragraph (4)(a) with respect to which the warrant would (but for the postponement) have been made has been reduced by a part payment, the period of imprisonment ordered under the warrant shall be the term fixed under paragraph (3) reduced by such number of days as bears to the total number of days in that term less one day the same proportion as the part paid bears to that amount, and

- (b) where, after the issue of a warrant, a part payment of the amount stated in it is made, the period of imprisonment shall be reduced by such number of days as bears to the total number of days in the term of imprisonment specified in the warrant less one day the same proportion as the part paid bears to the amount so stated.

(8) In calculating a reduction required under paragraph (7) any fraction of a day shall be left out of account; and rule 55(1), (2) and (3) of the Magistrates' Courts Rules 1981(a) applies (so far as is relevant) to a part payment as if the imprisonment concerned were imposed for want of sufficient distress to satisfy a sum adjudged to be paid by a magistrates' court.

Commitment to prison: further provision

42.—(1) A single warrant may not be issued under regulation 41 against more than one person, and shall be in the form specified as form C in Schedule 3, or in a form to the like effect.

(2) Where an application under regulation 41 has been made, and after the making of the inquiries mentioned in paragraph (2) of that regulation no warrant is issued or term of imprisonment fixed, the court may remit all or part of the appropriate amount mentioned in regulation 39(2) with respect to which the application related.

(3) Where an application under regulation 41 has been made but no warrant is issued or term of imprisonment fixed, the application may be renewed (except so far as regards any sum remitted under paragraph (2)) on the ground that the circumstances of the debtor have changed.

(4) A statement in writing to the effect that wages of any amount have been paid to the debtor during any period, purporting to be signed by or on behalf of his employer, shall in any proceedings under regulation 41 be evidence of the facts there stated.

(5) For the purpose of enabling enquiry to be made as to the debtor's conduct and means under regulation 41, a justice of the peace may—

- (a) issue a summons to him to appear before a magistrates' court and (if he does not obey the summons) issue a warrant for his arrest, or
(b) issue a warrant for the debtor's arrest without issuing a summons.

(6) A warrant issued under paragraph (5) may be executed anywhere in England and Wales by any person to whom it is directed or by any constable acting within his police area; and section 125(3) of the Magistrates' Courts Act 1980 applies to such a warrant.

(7) Regulation 41 and this regulation have effect subject to Part I of the Criminal Justice Act 1982(b) (treatment of young offenders).

Insolvency

43.—(1) Where a liability order has been made and the debtor against whom it was made is an individual, the amount due shall be deemed to be a debt for the purposes of section 267 of the Insolvency Act 1986(c) (grounds of creditor's petition).

(2) Where a liability order has been made and the debtor against whom it was made is a company, the amount due shall be deemed to be a debt for the purposes of section 122(1)(f) of that Act (winding up of companies by the court).

(3) The amount due for the purposes of this regulation is an amount equal to any

(a) S.I. 1981/552.

(b) 1982 c.48.

(c) 1986 c.45.

outstanding sum which is or forms part of the amount in respect of which the liability order was made.

Charging orders

44.—(1) An application to the appropriate court may be made under this regulation where—

- (a) a magistrates' court has made a liability order,
- (b) the amount mentioned in regulation 29(6)(a) in respect of which the liability order was made is an amount the debtor is liable to pay under Part III in relation to a collective community charge, and
- (c) at the time that the application under this regulation is made at least £1000 of the amount in respect of which the liability order was made remains outstanding.

(2) The application which may be made to the appropriate court under this regulation is an application by the authority concerned for an order imposing, on any interest held by the debtor beneficially in the relevant designated dwelling, a charge for securing the due amount; and the court may make such an order on such application.

(3) For the purposes of paragraph (2)—

- (a) the authority concerned is the authority which applied for the liability order referred to in paragraph (1)(a),
- (b) the relevant designated dwelling is the designated dwelling to which the community charge mentioned in paragraph (1)(b) relates,
- (c) the due amount is the aggregate of—
 - (i) an amount equal to any outstanding sum which is or forms part of the amount in respect of which the liability order was made, and
 - (ii) a sum of an amount equal to the costs reasonably incurred by the applicant in obtaining the charging order,
- (d) the appropriate court is the county court for the area in which the relevant designated dwelling is situated.

Charging orders: further provision

45.—(1) In deciding whether to make a charging order, the court shall consider all the circumstances of the case, and in particular any evidence before it as to—

- (a) the personal circumstances of the debtor, and
- (b) whether any other person would be likely to be unduly prejudiced by the making of the order.

(2) A charging order—

- (a) shall specify the designated dwelling concerned and the interest held by the debtor beneficially in it, and
- (b) may, as the court thinks fit, be made absolutely or subject to conditions as to the time when the charge is to become enforceable or as to other matters.

(3) A charge imposed by a charging order shall have the like effect and shall be enforceable in the same courts and in the same manner as an equitable charge created by the debtor by writing under his hand.

(4) The court by which a charging order was made may at any time, on the application of the debtor, the authority on whose application the order was made or any person interested in the designated dwelling, make an order discharging or varying the charging order.

(5) The Land Charges Act 1972(a) and Land Registration Act 1925(b) shall apply in

(a) 1972 c.61; section 6 of the Act was amended by the Supreme Court Act 1981 (c.54), Schedule 5, and the County Courts Act 1984 (c.28), Schedule 2, paragraph 18.

(b) 1925 c.21; section 49(1)(g) was inserted by the Charging Orders Act 1979 (c.53), section 3(3), and amended by the Drug Trafficking Offences Act 1986 (c.32), section 39(2) and the Criminal Justice Act 1988 (c.33), Schedule 15, paragraph 6.

relation to charging orders as they apply in relation to orders or writs issued or made for the purposes of enforcing judgments; and in section 49(1)(g) of the Land Registration Act 1925, after the words "Criminal Justice Act 1988" there are inserted the words " , or regulations under paragraph 11 of Schedule 4 to the Local Government Finance Act 1988".

(6) Where a charging order has been protected by an entry registered under the Land Charges Act 1972 or the Land Registration Act 1925, an order under paragraph (4) discharging the charging order may direct that the entry be cancelled.

Relationship between remedies

46.—(1) Where a warrant of commitment is issued against (or a term of imprisonment is fixed in the case of) a person under regulation 41(3), no steps, or no further steps, may be taken under this Part by way of attachment of earnings, distress, bankruptcy or charging of a designated dwelling in relation to the relevant amount mentioned in regulation 41(4).

(2) Steps under this Part by way of attachment of earnings, distress, commitment, bankruptcy, winding up or charging of a designated dwelling may not be taken while steps by way of another of those methods are being taken.

(3) Subject to paragraphs (1) and (2)—

- (a) attachment of earnings or distress may be resorted to more than once, and
- (b) attachment of earnings or distress may be resorted to in any order or alternately (or both).

(4) Where a step is taken for the recovery of an outstanding sum which is or forms part of an amount in respect of which a liability order has been made and under which additional costs or charges with respect to the step are also recoverable in accordance with this Part, any sum recovered thereby which is less than the aggregate of the amount outstanding and such additional costs and charges shall be treated as discharging first the costs and charges, the balance (if any) being applied towards the discharge of the outstanding sum.

Magistrates' courts

47.—(1) Justices of the peace for a commission area within which is situated the area of a charging authority shall have jurisdiction to act under the provisions of this Part as respects that authority.

(2) Subject to any other enactment authorising a stipendiary magistrate or other person to act by himself, a magistrates' court shall not under this Part hear a summons, entertain an application for a warrant or hold an inquiry as to means on such an application except when composed of at least two justices.

(3) References to a justice of the peace in regulations 29(2) and 40(2) shall be construed subject to rule 3 of the Justices' Clerks Rules 1970(a) (which authorises certain matters authorised to be done by a justice of the peace to be done by a justices' clerk).

Joint and several liability

48.—(1) This regulation has effect with respect to the application of regulations 28 to 47 to a sum for which persons are jointly and severally liable under Part III.

(2) A reminder notice shall be served in accordance with regulation 28(1) and (2) on every person against whom the application for a liability order is to be made except a chargeable person who has been served under regulation 20(1) or 21(4) with a notice in respect of the amount concerned; and in determining whether a person has been served for this purpose, regulation 22(6) shall not have the effect of deeming him to have been served in a case where he has not in fact been so.

(3) A liability order may be made against the chargeable person alone, or against that

(a) S.I. 1970/231, to which there are amendments not relevant to these Regulations.

person and the spouse or manager (as the case may be), but may not be made against the spouse or manager alone.

(4) Where a liability order has been made against both the chargeable person and the spouse or manager, subject to paragraph (9)–

- (a) an attachment of earnings order may be made against one of them, or different such orders may be made against each;
- (b) distress may be made against one of them or against each; and
- (c) a charging order may be made against one of them or different such orders may be made against each.

(5) Where distress has been made against both the chargeable person and the spouse or manager, a warrant of commitment may be applied for against one of them or different warrants may be applied for against each.

(6) Where distress has been made against the chargeable person only, a warrant of commitment may be applied for against that person.

(7) Where a liability order has been made against a chargeable person and a spouse or manager, a warrant of commitment may not be applied for against the spouse or manager unless distress has been made against the chargeable person (as well as against the spouse or manager) and it appears to the authority concerned that no (or insufficient) goods of those persons can be found.

(8) Where a liability order has been made against a chargeable person and a spouse or manager, and a warrant for commitment is issued against (or a term of imprisonment is fixed in the case of) one of them under regulation 41(3), no steps, or further steps, may be taken under this Part against that one by way of attachment of earnings, distress or charging of a designated dwelling in relation to the amount mentioned in regulation 41(4).

(9) Where a liability order has been made against a chargeable person and a spouse or manager–

- (a) steps by way of attachment of earnings, distress, commitment, bankruptcy, winding up or charging of a designated dwelling may not be taken against a person while steps by way of another of those methods are being taken against him, and
- (b) subject to paragraph (10), steps by way of attachment of earnings, distress, or charging of a designated dwelling may not be taken against a person while steps by way of the same method or another of those methods are being taken against the other.

(10) Where a liability order has been made in respect of an amount against a chargeable person and a spouse of his and in making distress against one of them goods jointly owned by both are found, paragraph (9)(b) does not preclude distress being levied against those goods with respect to that amount; but in any subsequent proceedings under regulation 41 (commitment), charges arising under Schedule 5 from such distress shall be treated as charges relating to the person against whose goods the levy was intended to be made when the jointly owned goods were found, and not as charges relating to the other.

(11) Where a liability order has been made against a chargeable person and a spouse or manager in respect of an amount, paragraph 2(2) of Schedule 5 shall have effect so that if a charge has arisen against one of them under head B of the Table to paragraph 1 of the Schedule as regards a levy in respect of it, no further charge may be aggregated for the purposes of regulation 39(2) under heads A or B in consequence of any subsequent levy or attempted levy against either in respect of the amount; and if a charge has arisen under head A against one of them, it shall be treated as a charge under that head with respect to the other as well as that one for the purposes of the calculation of any subsequent charge under heads A or B against either.

(12) Where a liability order is made against a chargeable person in respect of an amount, and also against a spouse or manager of his (whether at the same time as the order against the chargeable person or subsequently and whether in respect of all or part of that amount), the order made as respects the spouse or manager shall not include

under regulation 29(6)(b) any additional sum in respect of the costs of obtaining the order against the spouse or manager, but the spouse or manager shall be treated as jointly and severally liable for the amount included in the order against the chargeable person in respect of costs, and the order against the spouse or manager shall (as regards regulation 29(6)(b)) be made in respect of the sum outstanding in relation to it.

(13) In this regulation "chargeable person", "spouse" and "manager" shall be construed in accordance with regulation 22.

Collective community charge contributions

49. A sum which has become payable to a chargeable person under regulation 18(3) but which has not been paid shall be recoverable in a court of competent jurisdiction.

Repayments

50. A sum which has become payable (by way of repayment) under Part III to a person other than a charging authority but which has not been paid shall be recoverable in a court of competent jurisdiction.

Offences

51.—(1) A person shall be guilty of an offence if, following a request under paragraph (2)(b) of regulation 31, he is under a duty to supply information and—

- (a) he fails without reasonable excuse to supply the information in accordance with that regulation, or
- (b) in supplying information in purported compliance with that regulation he makes a statement which is false in a material particular.

(2) Subject to paragraph (3), a person shall be guilty of an offence if, following the service of an attachment of earnings order on him under regulation 32(3), he is under a duty to comply with the order by virtue of that provision and he fails to do so.

(3) It shall be a defence for a person charged with an offence under paragraph (2) to prove that he took all reasonable steps to comply with the order.

(4) A person shall be guilty of an offence if he is under a duty to notify another person under regulation 34(2) and (3), 34(4) and (5), 34(6) and (7) or 35 and—

- (a) he fails without reasonable excuse to notify the other person in accordance with the provision concerned, or
- (b) in notifying the other person in purported compliance with the provision concerned he makes a statement which he knows to be false in a material particular or recklessly makes a statement which is false in a material particular.

(5) A person guilty of an offence under paragraph (1)(a) or (4)(a) shall be liable on summary conviction to a fine not exceeding level 2 on the standard scale.

(6) A person guilty of an offence under paragraph (1)(b), (2) or (4)(b) shall be liable on summary conviction to a fine not exceeding level 3 on the standard scale.

Miscellaneous provisions

52.—(1) Any matter which could be the subject of an appeal under section 23 of the Act may not be raised in proceedings under this Part.

(2) The contents of an item entered in a community charges register of a charging authority may be proved in proceedings under this Part either by—

- (a) production of a copy of the relevant part of the register purporting to be certified by the registration officer maintaining the register to be a true copy, or
- (b) evidence given in those proceedings as to the item by an officer of the charging authority authorised by it in that behalf who has inspected the register.

(3) If a liability order has been made and by virtue of—

- (a) a notification which is given by the charging authority under regulation 20(4) or (7), 21(7) or (11), 23(4) or 26(2), or paragraph 6(3) or 7(2)(a) of Schedule 1, or

(b) section 36(2) of the Act applying in any case, any part of the amount mentioned in regulation 29(6)(a) in respect of which the order was made would (if paid) fall to be repaid or credited against any subsequent liability, that part shall be treated for the purposes of this Part as paid on the day the notification is given or the amount in substitution is set under section 34 or 35 of the Act (as the case may be) and accordingly as no longer outstanding.

(4) If, after a warrant is issued or term of imprisonment is fixed under regulation 41(3), and before the term of imprisonment has begun or been fully served, a charging authority gives such a notification as is mentioned in paragraph (3)(a) in the case in question, or sets an amount in substitution so that section 36(2) of the Act applies in the case in question, it shall forthwith notify accordingly the clerk of the court which issued the warrant and (if the debtor is detained) the governor or keeper of the prison or place where he is detained or such other person as has lawful custody of him.

(5) If the debtor is treated as having paid an amount under paragraph (3) on any day, and—

(a) that day falls after the completion of the service of a term of imprisonment imposed under regulation 41 in respect of the amount he is treated as having paid, or

(b) the debtor is serving a term of imprisonment imposed under regulation 41 on that day and the amount he is treated as having paid exceeds the amount of any part payment which, if made, would cause the expiry of the term of imprisonment pursuant to paragraph (7)(b) of that regulation on that day,

the amount mentioned in sub-paragraph (a) or excess mentioned in sub-paragraph (b) shall be paid to the debtor or credited against any subsequent liability of his, as the debtor requires.

PART V

AREAS

Interpretation of Part V

53.—(1) References in this Part to the superficial extent of a building or a structure (where that structure is not a caravan or a houseboat) are to be treated as references—

- (a) if the lowest floor of the building or structure is above ground level, to the floor area of the lowest floor measured externally,
- (b) if all the building or structure is below ground level, to the floor area of its lowest floor measured internally, or
- (c) in any other case, to the area of the building or structure measured externally on a horizontal plane at ground level.

(2) References in this Part to the superficial extent of a caravan, or of a structure where that structure consists of a caravan, are to be treated as references to its floor area measured externally.

(3) References in this Part to the superficial extent of a structure are, where that structure consists of a houseboat, to be treated as references to its enclosed volume.

(4) "Ground level" in paragraph (1) means the highest level of ground contiguous with—

- (a) in the case of a building, the building,
- (b) in the case of a structure where sub-paragraph (c) does not apply, the structure, or
- (c) in the case of a structure which forms part of a larger building or structure, the larger building or structure.

Measurement of premises, etc.

54.—(1) For the purposes of section 2(4) of the Act, the greater or greatest part of premises is to be ascertained by reference to the superficial extent of the structure of which the premises consist or which forms part of the premises.

(2) In paragraph (1), "structure" does not include any structure not contiguous with the principal structure on the premises.

(3) For the purposes of sections 4(11) and 5(8) of the Act, the greater or greatest part of a building is to be ascertained by reference to its superficial extent.

(4) For the purposes of section 4(11) of the Act, the greater or greatest part of a caravan is to be ascertained by reference to its superficial extent.

(5) Where under the preceding paragraphs of this regulation no part of the superficial extent of any structure, building or caravan (as the case may be) can reasonably be ascertained to be greater than any other, the part of the premises, building or caravan concerned to be treated as the greater or greatest for the purposes of section 2(4), 4(11) or 5(8) of the Act shall be determined by agreement between the authorities within whose areas the several parts of that superficial extent are situated or, failing such agreement, by lot between those authorities.

Parts of charging authority's area: collective community charge

55.—(1) This regulation contains rules for the purposes mentioned in section 10(6) of the Act.

(2) A building shall be treated as contained in an authority's area if its greater or greatest part is treated by virtue of regulation 54(3) or (5) as situated in its area.

(3) In the following provisions of this regulation the relevant authority is the charging authority in whose area a building is, or is treated as, contained.

(4) Where a building (so far as it is in fact contained within the relevant authority's area) is contained wholly within a single part of the authority's area for which it has set an amount for its personal community charge for a chargeable financial year, the building shall be treated as contained within that part.

(5) Where a building is situated within more than one part of the area of the relevant authority for which it has set amounts for its personal community charge for the year, the building shall be treated as contained in whichever of those parts contains the greater or greatest part of the building, ascertained by reference to its superficial extent.

(6) Where it appears to the relevant authority that no such part of a building can reasonably be ascertained to be greater than any other for the purposes of paragraph (5), the building shall be treated as falling in such part of its area (being a part within which some of the building falls) as is determined by the authority.

Parts of charging authority's area: personal community charge

56.—(1) This regulation contains rules for the purposes mentioned in section 12(6) of the Act.

(2) A residence which consists of premises shall be treated as contained in an authority's area if the greater or greatest part of the premises is treated by virtue of regulation 54(1) or (5) as situated in its area.

(3) In the following provisions of this regulation—

- (a) the relevant authority is the charging authority in whose area a residence consisting of premises is, or is treated as, contained; and
- (b) the relevant structure is the structure of which such premises consist or which forms part of such premises.

(4) Where the relevant structure (so far as it is in fact contained within the relevant authority's area) is contained wholly within a single part of the authority's area for which it has set an amount for its personal community charge for a chargeable financial year, the residence concerned shall be treated as contained within that part.

(5) Where the relevant structure is situated within more than one part of the area of the relevant authority for which it has set amounts for its personal community charge for the year, the residence concerned shall be treated as contained in whichever of those parts contains the greater or greatest part of the structure, ascertained by reference to its superficial extent.

(6) Where it appears to the relevant authority that no such part of a structure can reasonably be ascertained to be greater than any other for the purposes of paragraph (5), the residence concerned shall be treated as falling in such part of its area (being a part within which some of the structure falls) as is determined by the authority.

(7) In paragraph (3)(b), "structure" does not include any structure not contiguous with the principal structure on the premises.

Parts of charging authority's area: standard community charge

57.—(1) This regulation contains rules for the purposes mentioned in section 14(7) of the Act.

(2) A property consisting of a building or self-contained part of a building shall be treated as contained in an authority's area if the greater or greatest part of the building of which it consists, or (in the case of property which is a self-contained part of a building) of the building of which it is part, is treated by virtue of regulation 54(3) or (5) as situated in its area.

(3) A property consisting of a caravan shall be treated as contained in an authority's area if the greater or greatest part of the caravan is treated by virtue of regulation 54(4) or (5) as situated in its area.

(4) In the following provisions of this regulation—

- (a) the relevant authority is the charging authority in whose area a property is, or is treated as, contained; and
- (b) the relevant building is the building of which a property consists or of which a property is a self-contained part; and
- (c) the relevant caravan is the caravan of which a property consists.

(5) Where the relevant building or relevant caravan (so far as it is in fact contained within the relevant authority's area) is contained wholly within a single part of the authority's area for which it has set an amount for its personal community charge for a chargeable financial year, the property concerned shall be treated as contained within that part.

(6) Where the relevant building or relevant caravan is situated within more than one part of the area of the relevant authority for which it has set amounts for its personal community charge for the year, the property concerned shall be treated as contained in whichever of those parts contains the greater or greatest part of the building or caravan, ascertained by reference to its superficial extent.

(7) Where it appears to the relevant authority that no such part of a building or caravan can reasonably be ascertained to be greater than any other for the purposes of paragraph (6), the property concerned shall be treated as falling in such part of its area (being a part within which some of the building or caravan falls) as is determined by the authority.

PART VI

MISCELLANEOUS

Designated dwellings

58.—(1) A building falls into a prescribed description for the purposes of section 5(3)(d) of the Act if it falls within the description appearing in paragraph (2).

(2) The description is a building—

- (a) which is a hostel, night shelter or other building for the time being providing residential accommodation, and
- (b) which does so predominantly—
 - (i) in other than separate and self-contained sets of premises,
 - (ii) for people who have no fixed abode and no settled way of life, and
 - (iii) under licences to occupy the accommodation in favour of the residents which do not constitute tenancies.

Co-owners

59.—(1) This regulation applies in any case where (apart from this regulation) co-owners would be subject under the Act to different standard or collective community charges by virtue of the same property.

(2) Where this regulation applies—

- (a) as regards the period for which the co-ownership subsists there shall be one charge only to which the co-owners are jointly subject, and with respect to which the registration officer for the charging authority concerned shall enter an item in the register compiled and maintained by him accordingly;
- (b) the amount for which the co-owners are liable in respect of any such charge which is a standard community charge as it has effect for a chargeable financial year is to be calculated in accordance with section 14 of the Act (including any regulations made under section 14(7));
- (c) the amount for which the co-owners are liable in respect of any such charge which is a collective community charge as it has effect for a chargeable year is to be calculated in accordance with section 15 of the Act;
- (d) the co-owners shall be jointly and severally liable for the amount calculated in accordance with sub-paragraph (b) or (c); and
- (e) section 16 or 17 of the Act shall have effect to make a spouse or manager of any of the co-owners jointly and severally liable also.

- (3) There shall be different charges as regards each of the following—
- (a) the period for which the co-ownership subsists (that is, for which the co-owners concerned are co-owners);
 - (b) any period for which one only of the co-owners has an interest in the building, part of a building or dwelling concerned, or is the owner of the caravan concerned; and
 - (c) any period for which there is a co-ownership as regards the property concerned but the participants of it do not correspond with those of the co-ownership mentioned in sub-paragraph (a) (whether because the number of members differs or because any of the personnel differs).

(4) Section 11(4) of the Act shall apply where different charges arise because of the operation of paragraph (3).

(5) If the other requirements mentioned in Class D or I (as the case may be) in regulation 62 are met, property shall be treated as falling in the class in question if the last of the co-owners subject to the charge concerned to have occupied the property on or before the day on which it was last occupied (construing those expressions in accordance with regulation 62(4) and (5)) satisfies the conditions described in sub-paragraphs (a) and (b) of the specification of class D.

(6) References to co-owners in this regulation include references to persons who together have an interest under a lease or underlease, and references to co-ownership shall be construed accordingly.

Co-owners: administration and enforcement

60.—(1) After paragraph 20 of Schedule 2 to the Act there is inserted—

“21. Where regulations dealing with co-owners are made under section 19 above, regulations under this Schedule may—

- (a) include provision in relation to co-ownerships which is equivalent to that included under paragraphs 2 to 5 above in relation to other cases, with such modifications as the Secretary of State thinks fit, and
- (b) modify, as the Secretary of State thinks fit, the application of regulations included under paragraphs 6 to 18 above as they have effect in relation to co-ownerships.”.

(2) After paragraph 1(1)(e) of Schedule 4 to the Act there is inserted—

“(ee) any sum which has become payable under any provision included in regulations under paragraph 21(a) of that Schedule and has not been paid;”.

(3) After Part VI of Schedule 4 to the Act there is inserted—

“PART VIA

CO-OWNERS

21A. This Part of this Schedule applies as regards the recovery of any sum falling within paragraph 1(1)(ee) above.

21B. Regulations under this Schedule may make, as regards the recovery of such a sum, provision equivalent to that included under Parts II to VI of this Schedule, subject to any modifications the Secretary of State thinks fit.”.

Outstanding liabilities on death

61.—(1) This regulation applies where a person dies and at any time before his death—

- (a) he was (or is alleged to have been) subject to a charging authority’s community charge,

- (b) he was (or is alleged to have been) liable to pay an amount under section 9 of the Act,
- (c) he was (or is alleged to have been) liable, as spouse or manager, under section 16 or 17 of the Act, or
- (d) a penalty was imposed on him under Schedule 3 to the Act.

(2) Where—

- (a) before the deceased's death a sum has become payable by him under Part III or by way of relevant costs in respect of one of the matters mentioned in paragraph (1) but has not been paid, or
- (b) after the deceased's death a sum would, but for his death (and whether or not on the service of a notice), become payable by him under Part III in respect of one of those matters,

his executor or administrator shall, subject to paragraph (3) and to the extent that it is not in excess of the deceased's liability under the Act (including relevant costs payable by him) in respect of the matter, be liable to pay the sum and may deduct out of the assets and effects of the deceased any payments made (or to be made).

(3) Where paragraph (2)(b) applies, the liability of the executor or administrator does not arise until the service on him of a notice requiring payment of the sum.

(4) Where before the deceased's death a sum in excess of his liability under the Act (including relevant costs payable by him) in respect of one of the matters mentioned in paragraph (1) has been paid (whether the excess arises because of his death or otherwise) and has not been repaid or credited under Part III, his executor or administrator shall be entitled to the sum.

(5) Costs are relevant costs for the purposes of paragraphs (2) and (4) if—

- (a) an order or warrant (as the case may be) was made by the court in respect of them before the deceased's death under regulation 29(6)(b), 41(4)(b) or 44(3)(c)(ii), or in proceedings under regulation 49, or
- (b) they are charges connected with distress which may be recovered pursuant to regulation 39(2)(b).

(6) A sum payable under paragraph (2) shall be enforceable in the administration of the deceased's estate as a debt of the deceased and accordingly—

- (a) no liability order need be applied for in respect of it after the deceased's death under regulation 29, and
- (b) the liability of the executor or administrator is a liability in his capacity as such.

(7) Regulation 52(1) and (2) applies to proceedings to enforce a liability arising under this regulation as it applies to proceedings under Part IV.

(8) The executor or administrator shall, until the completion of the administration of the deceased's estate, as regards any of the matters mentioned in paragraph (1) be treated as the deceased as respects the following provisions—

- (a) regulation 3(2),
- (b) regulation 5,
- (c) regulation 9,
- (d) regulation 10, and
- (e) regulation 12;

and Schedule 3 to the Act (penalties) shall so far as relevant apply accordingly.

(9) But a notice given to the deceased under regulation 5(1) shall not have effect as a request which is made for the purposes of paragraph (8)(b) above until the executor or administrator is served with a copy of it.

(10) Insofar as is relevant to his liability under this regulation in the administration of the deceased's estate, the executor or administrator may institute, continue or withdraw proceedings (whether by way of appeal under section 23 of the Act or otherwise).

Standard community charge multipliers

62.—(1) The following are classes of property specified for the purposes of section

40(2) and (3) of the Act for which the standard community charge multiplier may not exceed 0—

- Class A: unoccupied property which requires structural repair works to render it habitable, including unoccupied property with respect to which less than 6 months have elapsed since the day on which such repair works were substantially completed;
- Class B: unoccupied property whose erection is not substantially completed, or which is in the course of structural alteration which has not been substantially completed, including unoccupied property with respect to which less than 6 months have elapsed since the day on which its erection or structural alteration was substantially completed;
- Class C: unoccupied property with respect to which less than 3 months have elapsed since the relevant day;
- Class D: unoccupied property with respect to which less than 12 months have elapsed since the day on which it was last occupied where—
 - (a) the person subject to the standard community charge arising by virtue of it is exempt from the personal community charge in consequence of the provisions of paragraph 8 or 9 of Schedule 1 to the Act; and
 - (b) he had his sole or main residence in the property immediately before he acquired his sole or main residence in the hospital, residential care home, nursing home, mental nursing home or hostel mentioned in paragraphs 8(1)(a) or 9(1)(a) of that Schedule, or he was detained as mentioned in paragraphs 8(1)(b) or (c) or 9(1)(b) of that Schedule (as the case may be);
- Class E: unoccupied property where the person subject to the standard community charge arising by virtue of it is subject to the charge in his capacity as personal representative, and with respect to which either no grant of probate or of letters of administration has been made, or less than 3 months have elapsed since the day on which a grant of probate or of letters of administration was made;
- Class F: property whose occupation is prohibited by law, or which is kept unoccupied by reason of action taken by or on behalf of the Crown or any local or public authority with a view to prohibiting its occupation or to acquiring it.

(2) The following are classes of property specified for the purposes of section 40(2) and (3) of the Act for which the standard community charge multiplier may not exceed 1—

- Class G: caravans which do not fall into any of the foregoing classes;
- Class H: property which does not fall into any of the foregoing classes and which, in consequence of conditions imposed on the grant of a planning permission under the Town and Country Planning Act 1971(a), may not be occupied throughout the year.

(3) The following are classes of property specified for the purposes of section 40(2) and (3) of the Act (but for which no maximum standard community charge multiplier is specified under these Regulations)—

- Class I: unoccupied property which does not fall into any of the foregoing classes and with respect to which 12 months or more have elapsed since the day on which it was last occupied, where the conditions described in subparagraphs (a) and (b) of the specification of class D are satisfied;
- Class J: unoccupied property which does not fall into any of the foregoing classes, where the person subject to the standard community charge arising by virtue of it is subject to the charge in his capacity as personal representative, and with respect to which 3 months or more but less than 6 months have elapsed since the day on which a grant of probate or of letters of administration was made;

(a) 1971 c.78; section 29(1) was amended by the Housing and Planning Act 1986 (c.63), Schedule 11, paragraph 16.

- Class K: unoccupied property which does not fall into any of the foregoing classes, where the person subject to the standard community charge arising by virtue of it is subject to the charge in his capacity as personal representative, and with respect to which 6 months or more but less than 12 months have elapsed since the day on which a grant of probate or of letters of administration was made;
- Class L: unoccupied property which does not fall into any of the foregoing classes, where the person subject to the standard community charge arising by virtue of it is subject to the charge in his capacity as personal representative, and with respect to which 12 months or more have elapsed since the day on which a grant of probate or of letters of administration was made;
- Class M: unoccupied property which does not fall into any of the foregoing classes, and with respect to which 3 months or more but less than 6 months have elapsed since the relevant day;
- Class N: unoccupied property which does not fall into any of the foregoing classes, and with respect to which 6 months or more but less than 12 months have elapsed since the relevant day;
- Class O: unoccupied property which does not fall into any of the foregoing classes, and with respect to which 12 months or more have elapsed since the relevant day;
- Class P: property which does not fall into any of the foregoing classes.

(4) References in this regulation to property are references to the building, self-contained part of a building or caravan in respect of which the standard community charge concerned arises.

(5) Property is unoccupied at any time—

- (a) for the purposes of classes D to F and I to L, if at the time no-one lives there; and
- (b) for the purposes of classes A to C and M to O, if at the time no-one lives there and the property is substantially unfurnished.

(6) In this regulation “the relevant day” with respect to unoccupied property means the day on which the property concerned was last occupied (which is to be determined in accordance with paragraph (5)(b)), save that where property which was unoccupied becomes occupied on any day and becomes unoccupied again at the expiry of a period of less than 6 weeks beginning with that day, for the purposes of determining the relevant day (and only for that purpose) the property shall be treated as having remained unoccupied during that period; and the question whether a property was unoccupied, becomes occupied and becomes unoccupied again shall likewise be determined for that purpose in accordance with paragraph (5)(b).

Conditions for exemption of care workers

63.—(1) The conditions set out in paragraph (2) below are prescribed for the purposes of paragraph 10(1)(b) of Schedule 1 to the Act.

(2) The conditions are that—

- (a) the person’s employer with respect to the employment referred to in paragraph 10(1)(a) of that Schedule—
 - (i) is a public authority,
 - (ii) is a body established for charitable purposes only, or
 - (iii) is the other person, or one or more of the other persons, to whom care or support is provided under the employment, and was introduced to the person by a body established for charitable purposes only;
- (b) the person is required to work under his contract of employment with that employer for at least 24 hours in each week providing the care or support;
- (c) the person’s salary or wages with respect to the hours he is so required to work do not exceed £25 a week; and

- (d) the day falls within a period during which the person is resident in premises which are provided by or on behalf of that employer for the better performance of the person's duties under the employment.

(3) In paragraph (2)(a)(i) "public authority" means a local authority within the meaning of the Local Government Act 1972(a), the Common Council of the City of London, the Council of the Isles of Scilly and the Crown.

9th March 1989

Nicholas Ridley
Secretary of State for the Environment

12th march 1989

Peter Walker
Secretary of State for Wales

SCHEDULE 1

Regulation 17(1)

PERSONAL AND STANDARD COMMUNITY CHARGE INSTALMENT SCHEME

PART I

PAYMENT OF THE AGGREGATE AMOUNT

1.—(1) This paragraph applies where the demand notice is issued on or before 31st December in the relevant year, but has effect subject to paragraph 3.

(2) The aggregate amount is to be payable in monthly instalments, the number of such instalments being 10 or, if less, the number of whole months remaining in the relevant year after the issue of the notice less one.

(3) The months in which the instalments are payable must be uninterrupted, but subject to that (and to paragraph 4) are to be such months in the relevant year as are specified in the notice; and the instalments are to be payable on such day in each month as is so specified.

(4) If the aggregate amount divided by the number of instalments gives an amount which is a multiple of 10 pence, the instalments shall be of that amount.

(5) If the aggregate amount so divided would not give such an amount, all but the first instalment shall be of an amount equal to A and the first instalment shall be of an amount equal to B, where—

$A = \frac{C}{D}$, rounded up or down (as the case may be) to the nearest multiple of 10 pence,

$B = C - ((D - 1) \times A)$,

C is equal to the aggregate amount, and

D is equal to the number of instalments to be paid.

2. Where the demand notice is issued between 1st January and 31st March in the relevant year, the aggregate amount is to be payable in a single instalment on such day as is specified in the notice.

3.—(1) If amounts calculated in accordance with paragraph 1 would produce an amount for an instalment of less than £5, the demand notice may require the aggregate amount to be paid—

- (a) where the aggregate amount is less than £10, in a single instalment payable on such day as is specified in the notice, or
- (b) where the aggregate amount is equal to or greater than £10, by a number of monthly instalments equal to the greatest whole number by which £5 can be multiplied to give a product which is less than or equal to the aggregate amount.

(2) The months in which the instalments under sub-paragraph (1)(b) are payable must be uninterrupted, but subject to that are to be such of the months in which, but for this paragraph, the instalments would have been payable under paragraph 1 as are specified in the demand notice; and the instalments are to be payable on such day in each month as is so specified.

(a) 1972 c.70; see section 270(1).

(3) Paragraph 1(4) and (5) applies to instalments under sub-paragraph (1)(b) as it applies to instalments under paragraph 1(2).

4. The demand notice shall be issued at least 14 days before the day on which the first instalment is due under it.

5. In this Part "the aggregate amount" means the amount referred to in regulation 16(3).

PART II

CESSATION AND ADJUSTMENT OF INSTALMENTS

6.—(1) This paragraph applies where the demand notice has been served on a chargeable person by a charging authority and after its issue the person is shown in the charging authority's community charges register as ceasing to be subject in the period to which the notice relates to the community charge concerned.

(2) Subject to sub-paragraphs (5) and (6), no payments of instalments falling due after the relevant day are payable under the notice.

(3) The charging authority shall on the relevant day or as soon as practicable after that day serve a notice on the chargeable person stating the amount of his liability in respect of the charge to which the demand notice relates as it has effect for the period in the relevant year up to the day on which he is shown as ceasing to be subject to the charge.

(4) If the amount stated under sub-paragraph (3) is less than the aggregate amount of any instalments which have fallen due on or before the relevant day, the difference shall go in the first instance to discharge any liability to pay the instalments (to the extent that they remain unpaid); and any residual overpayment—

- (a) shall be repaid if the chargeable person so requires, or
- (b) in any other case shall (as the charging authority determines) either be repaid or credited against any subsequent liability of the person to make a payment in respect of any community charge of the authority.

(5) If the amount stated under sub-paragraph (3) is greater than the aggregate amount of any instalments which have fallen due on or before the relevant day, the difference between the two shall be due from the chargeable person to the charging authority on the expiry of such period (being not less than 14 days) after the day of issue of the notice served under that sub-paragraph as is specified in it.

(6) If this paragraph applies in relation to a demand notice, and after the person has been shown in the register as ceasing to be subject to the charge he is shown as becoming subject again to the same charge in the relevant year, a further notice shall be served on the chargeable person requiring payments in respect of the charge as it has effect for the period in the year after he is shown as becoming so subject; and regulations 15 to 17, 19 and 20 (and, so far as applicable, this Schedule) shall apply to the further notice with respect to that period, and the sums payable by the chargeable person with respect to that period, as if it were a demand notice given in relation to a different charge.

(7) In this paragraph "the relevant day" means the day on which the person ceases to be subject to the charge or, if later, the day on which the entry on the register relating to the cessation is made.

7.—(1) This paragraph applies where the demand notice has been served on a chargeable person by a charging authority, the event mentioned in paragraph 6(1) has not occurred in relation to the notice, and

- (a) the notice was so served on the understanding or assumption that on any day in the period to which the notice relates the person is not or will not be undertaking a full-time course of education, and after the issue of the notice the community charges register shows that person as undertaking such a course on that day;
- (b) the notice was so served on the understanding or assumption that on any day in the period to which the notice relates the person is or will be undertaking a full-time course of education, and after the issue of the notice the community charges register shows that person as not undertaking such a course on that day;
- (c) the notice was so served by reference to an amount set by the charging authority for its personal community charge for the relevant year and after the issue of the notice the authority sets a different amount for the charge in substitution for that amount under section 34 or 35 of the Act;

- (d) the notice was so served in relation to a standard community charge, and the property by virtue of which the person is shown as subject or becoming subject to the charge is shown in the register as falling on any day in the period to which the notice relates into a class specified under regulation 62 for which the standard community charge multiplier is greater or less than that by reference to which the notice was issued;
- (e) the notice was so served on the understanding or assumption that, on any day in the period to which the notice relates, the person is or will be entitled to a reduction in the amount he is liable to pay in respect of the community charge concerned under regulations made under section 31A(1) of the Social Security Act 1986, and he is allowed a larger or smaller reduction than had been so assumed;
- (f) the notice was so served on the understanding or assumption that, on any day in the period to which the notice relates, the person is not or will not be entitled to a reduction in the amount he is liable to pay in respect of the community charge concerned under regulations made under section 31A(1) of that Act, and he is allowed such a reduction; or
- (g) by virtue of regulations made under section 31D(1) to (3) of that Act a liability falls to be met by the person in respect of the community charge concerned in the manner mentioned in subsection (3)(b) of that section for which provision was not made in making the calculation under regulation 16(3) with respect to the notice.

(2) The charging authority shall on or as soon as practicable after the relevant day—

- (a) serve a notice on the chargeable person which is to state the amount of the revised estimate mentioned in sub-paragraph (3), and
- (b) adjust the instalments (if any) payable on or after the adjustment day (“the remaining instalments”) so that they accord with the amounts mentioned in sub-paragraph (4).

(3) The revised estimate is the revised estimate of the charging authority of the amount that the person is liable to pay in respect of the charge as it has effect for the relevant year, made on the assumptions mentioned in regulation 16(3) and as if the notice mentioned in that provision were the notice referred to in sub-paragraph (2) above.

(4) The aggregate amount of the remaining instalments payable shall be equal to the amount by which the revised estimate mentioned in sub-paragraph (3) exceeds the aggregate amount of the instalments payable under the demand notice before the adjustment day; and the amount of each remaining instalment (if there are more than one) shall be calculated in accordance with paragraph 1(4) and (5) as if references in those provisions to the aggregate amount and to instalments were references to the aggregate amount of the remaining instalments and to the remaining instalments respectively.

(5) If the revised estimate mentioned in sub-paragraph (3) exceeds the aggregate amount of the instalments payable under the demand notice before the adjustment day, but no instalments are payable under it on or after that day, the amount of the excess shall be due from the chargeable person to the charging authority in a single instalment on the expiry of such period (being not less than 14 days) after the day of issue of the notice served under sub-paragraph (2) as is specified in it; and if in any case the revised estimate is less than the aggregate amount of the instalments payable before the adjustment day, any overpayment—

- (a) shall be repaid if the chargeable person so requires, or
- (b) in any other case shall (as the charging authority determines) either be repaid or credited against any subsequent liability of the person to make a payment in respect of any community charge of the authority.

(6) Where a notice has been given under sub-paragraph (2), in the operation of this paragraph as respects any further notice that may fall to be given under it, references in this paragraph to the demand notice and to amounts in respect of instalments payable under it shall be construed (so far as the context permits) as references to the demand notice, and amounts in respect of instalments payable under the notice, as from time to time previously adjusted under this paragraph; and in calculating the aggregate amount of instalments payable under a demand notice before the adjustment day for the purposes of sub-paragraphs (4) and (5) in consequence of the making of a revised estimate under sub-paragraph (3), there shall not count as so payable any amount in respect of such instalments which has fallen to be repaid (or credited) under section 36(2) of the Act or (on the occasion of the making of a previous revised estimate under sub-paragraph (3)) under sub-paragraph (5) above.

(7) In this paragraph—

“the adjustment day” means the day 14 days after the day the notice served under sub-paragraph (2) is issued; and

“the relevant day” means the day with respect to which the understanding or assumption mentioned in sub-paragraph (1)(a), (b), (e) or (f) is wrong, the day the amount set in substitution mentioned in sub-paragraph (1)(c) is so set, the day the property falls into the class mentioned in sub-paragraph (1)(d), or the day on which the liability to be met in the manner mentioned in sub-paragraph (1)(g) first so falls to be met (as the case may be).

8. More than one adjustment of amounts paid or payable under a demand notice may be made under this Part as the circumstances require.

SCHEDULE 2

Regulation 18

COLLECTIVE COMMUNITY CHARGES

PART I

RECORDS, RETURNS AND PAYMENTS

1.—(1) With respect to the collective community charge of a charging authority, the chargeable person shown in the community charges register of the authority as subject to it shall compile records containing the following information—

- (a) the names of all individuals resident in the designated dwelling by virtue of which the charge arises who are qualifying individuals for the purposes of section 9 of the Act,
- (b) the periods during which they are so resident, and
- (c) the amounts payable by way of contribution for each day by the individuals.

(2) A record shall be retained until the expiry of the period of one year after the end of the contribution period to which it relates.

(3) The chargeable person shall allow the charging authority concerned or its registration officer to inspect the records within 5 days of the day on which he is requested by it or him (as the case may be) by notice in writing to do so.

(4) The chargeable person shall send a copy of the records retained by him to the charging authority concerned or to its registration officer within 21 days of the day on which he is requested by it or him (as the case may be) by notice in writing to do so.

2.—(1) A chargeable person shall submit a return for every return period in accordance with this paragraph for any chargeable financial year in relation to which he has been served with a demand notice issued with respect to a collective community charge.

(2) Each return is to state every amount that is or is to become payable by way of contribution under section 9 of the Act for each day falling within the return period, and is to be submitted to the charging authority which issued the demand notice.

(3) For a demand notice which is issued before or in April in the relevant year, each month in the year is a return period.

(4) For a demand notice which is issued after April in the relevant year but during that year—

- (a) the first return period is to be the period up to the end of the month preceding that in which the notice was issued, and
- (b) every month in the year after the first return period is itself to be a return period.

(5) For a demand notice which is issued after the relevant year, the return period is to be the relevant year.

(6) Returns relating to a return period for a chargeable financial year are to be submitted within 14 days of the day of service of the demand notice or of the expiry of the return period, whichever is the later.

3.—(1) Unless the charging authority and chargeable person have agreed otherwise under sub-paragraphs (4) and (5), at the same time that a return is submitted under paragraph 2 the chargeable person shall pay an instalment to the charging authority to which the return is submitted of an amount equal to the amount found by deducting amount B from amount A.

(2) Amount A is the total of all amounts which are or are to become payable to the chargeable person by way of contribution under section 9 of the Act for each day which falls within the return period to which the return which has been submitted relates.

(3) Amount B is an amount equal to the relevant proportion of amount A; and "the relevant proportion" for this purpose is the proportion specified in or (as the case may be) from time to time prescribed under section 15(4) of the Act in relation to the return period.

(4) A charging authority and a chargeable person may agree that the amount the person is liable to pay to the authority in respect of a collective community charge should be paid in such manner as is provided in the agreement, rather than in accordance with sub-paragraph (1).

(5) Such an agreement may be entered into either before or after the demand notice relating to the relevant year is issued; and if it is entered into after the demand notice has been issued, it may make provision dealing with the treatment for the purposes of the agreement of any sums paid in accordance with sub-paragraph (1) before it was entered into.

4.—(1) This paragraph applies where, after the service of a demand notice issued with respect to a collective community charge, a charging authority sets an amount for its personal community charge for the relevant year ("the new amount") in substitution for another amount ("the old amount") under section 34 or 35 of the Act which differs from the old amount.

(2) The charging authority shall as soon as practicable serve a notice on the chargeable person stating the new amount.

(3) If the new amount is greater than the old amount, any difference between the amount of an instalment paid under paragraph 3 before the service of the notice under sub-paragraph (2) and which was calculated by reference to the old amount, and the amount which, in consequence of the setting of the new amount, is in fact payable under that paragraph in respect of the instalment shall (subject to the terms of any agreement under paragraph 3(4) and (5)) be due from the chargeable person to the charging authority in a single instalment on the expiry of such period (being not less than 14 days) after the day of issue of the notice served under sub-paragraph (2) as is specified in it.

PART II

CONTRIBUTIONS

5.—(1) As soon as practicable after a dwelling has been designated as a designated dwelling and the chargeable person has been served with a demand notice in respect of his collective community charge specifying the amount of the charging authority's personal community charge, the chargeable person shall inform the contributors then resident in it that it has been designated, and supply them with information as to the days on which payments are due under paragraph 6, together with the amounts which are (or will be) so payable.

(2) Before or as soon as practicable after the contributor has become resident in a dwelling which has been designated as a designated dwelling, the chargeable person shall inform him that it is a designated dwelling, and supply him with information as to the days on which payments are due under paragraph 6, together with the amounts which are (or will be) so payable.

(3) As soon as practicable after the chargeable person has been served with a demand notice in respect of his collective community charge indicating that a charging authority has set a personal community charge for a chargeable financial year which differs from that for the previous year, he shall supply the contributors who have been supplied with information under sub-paragraph (1) or (2) with information as to the new amounts which are (or will be) payable under paragraph 6.

6.—(1) If the contributor is liable to make periodical payments of rent or other consideration in respect of his residence in the designated dwelling at intervals of a month or less, a payment on account of his liability under section 9 of the Act shall become due from him to the chargeable person on each day on which the rent or other consideration falls due during the contribution period ("a rent day"); and the payment due on a rent day shall relate to the contributions for such period of days falling after the rent day (but before the next rent day) or on or before the rent day as is determined by the chargeable person.

(2) If the contributor is not liable to make such periodical payments of rent or other consideration at the intervals mentioned in sub-paragraph (1), a periodical payment on account of his liability under section 9 of the Act shall become due from him to the chargeable person on such days during the contribution period, with such interval (not being greater than a month) between those days, as is determined by the chargeable person ("payment days"); and the payment due on a payment day shall relate to the contributions for such period of days falling after the payment day (but ending before the next payment day) or on or before the payment day as is determined by the chargeable person.

(3) The amount due in respect of a period determined under sub-paragraph (1) or (2) ("a payment period")—

- (a) as regards any days in the period before the rent day or payment day to which the payment period relates, is the aggregate of the contributions payable by the contributor under section 9 of the Act for those days; and
- (b) as regards any days in the period on or after the rent day or payment day to which the payment period relates, is the estimate of the chargeable person of the aggregate of the contributions payable by the contributor under section 9 of the Act for those days, made (subject to paragraph 7(2)) on the assumptions that on those days the chargeable person will remain subject to the charge and the conditions mentioned in subsection (1) of that section will be fulfilled.

7.—(1) When the contribution period ends, the chargeable person shall as soon as practicable calculate the liability of the contributor under section 9 of the Act in relation to that period and supply him with information as to the amount of the liability; and any amount paid by the contributor under this Part with respect to the period in excess of his liability under that section shall be repaid to him, and any amount paid by him which is less than his liability under that section shall be recoverable by the chargeable person from him.

(2) If it appears to the chargeable person (whether from information supplied by the contributor or otherwise) that in any payment period the contribution period will end, the amount payable under paragraph 6 in relation to the payment period shall, if the contributor so requires, be calculated (so far as applicable) on the assumption that it will so end, and not on the assumptions mentioned in paragraph 6(3)(b).

(3) If, by the time that an estimate or calculation under paragraph 6(3) falls to be made, the chargeable person has not been served with a demand notice indicating (nor otherwise notified by the charging authority as to) the amount of the authority's personal community charge for a chargeable financial year by reference to which the estimate or calculation so falls to be made, but he was served with a demand notice with respect to the previous chargeable financial year—

- (a) until the notice is served or he is otherwise notified of the amount of the charge, payments under paragraph 6 shall be calculated by reference to the previous year's personal community charge; and
- (b) as soon as the notice is served or he is otherwise so notified, such adjustments by way of repayments by the chargeable person or further payments by the contributor (as the case may be) with respect to past payments so calculated shall be made as will secure that the amounts paid represent the contributions due for the days to which those payments relate.

(4) If the charging authority sets an amount for its personal community charge under section 34 or 35 of the Act in substitution for an amount previously set by it, the chargeable person shall, on being notified of that, revise the information supplied to the contributors under paragraph 5 accordingly; and, such adjustments by way of repayments by the chargeable person or further payments by the contributor (as the case may be) with respect to past payments calculated by reference to the amount previously set but which relate to contributions which fall to be calculated by reference to the amount set in substitution shall be made as will secure that the amounts paid represent the contributions due for the days to which those payments relate.

8. The chargeable person shall, as soon as practicable after any payment by way of contribution is made by the contributor pursuant to this Part, supply him with a receipt for the payment.

9. In this Part "the chargeable person", "the contribution period" and "the contributor" have (subject to regulation 13(8)) the same meaning as in paragraph 4 of Schedule 2 to the Act.

SCHEDULE 3

Regulations 30(1) and 42(1)

ENFORCEMENT: PRESCRIBED FORMS

FORM A

LIABILITY ORDER IN RESPECT OF A COMMUNITY CHARGE

Regulation 29 of the Community Charges (Administration and Enforcement) Regulations 1989
.... Magistrates' Court

Date:

Defendant:

Address:

On the complaint of [] that the sum of [] is due from the defendant to the complainant under Part III of the Community Charges (Administration and Enforcement) Regulations 1989 and is outstanding, it is adjudged that the defendant is liable to pay the aggregate amount specified below, and it is ordered that that amount may be enforced in the manner mentioned in Part IV of those Regulations accordingly.

Sum payable and outstanding:

Costs of complainant: _____

Aggregate amount in respect of which the liability order is made:

Justice of the Peace

[or by order of the Court Clerk of the Court]

FORM B

LIABILITY ORDER IN RESPECT OF A COMMUNITY CHARGE

Regulation 29 of the Community Charges (Administration and Enforcement) Regulations 1989
.... Magistrates' Court

Date:

On the complaint of [] that the sums specified in the Table below are due under Part III of the Community Charges (Administration and Enforcement) Regulations 1989 from the defendants so specified to the complainant and are outstanding, it is adjudged that the defendants are liable to pay the aggregate amounts specified in respect of them in the Table, and it is ordered that those amounts may be enforced in the manner mentioned in Part IV of those Regulations accordingly.

TABLE

Table with 4 columns: Name and address of defendant, Sum payable and outstanding, Costs of complainant, Aggregate amount in respect of which the liability order is made with respect to the defendant.

Justice of the Peace

[or by order of the Court Clerk of the Court]

FORM C

WARRANT OF COMMITMENT

Regulation 41 of the Community Charges (Administration and Enforcement) Regulations
1989

.... Magistrates' Court

Date:

Debtor:

Address:

A liability order ("the order") was made in respect of the debtor by the []
Magistrates' Court on [] under regulation 29 of the Community Charges
(Administration and Enforcement) Regulations 1989 ("the Regulations").

The court is satisfied-

- (i) that the [(*name of charging authority*)] ("the authority") sought under regulation 39
of the Regulations to levy by distress the amount then outstanding in respect of
which the order was made of [], together with charges determined in
accordance with Schedule 5 to the Regulations of [];
- (ii) that no (or insufficient) goods of the debtor can be found by the authority on which
to levy that amount; and
- (iii) having inquired in the debtor's presence as to his means and as to whether the
failure to pay which led to the order being made against him was due to his wilful
refusal or culpable neglect, that it was due to such wilful refusal or culpable neglect.

The decision of the court is that the debtor be [committed to prison] [detained] for
[] unless the aggregate amount mentioned below in respect of which this warrant
is made is sooner paid.*

This warrant is made in respect of-

Amount outstanding (including charges)
in respect of which distress was sought:

Costs of commitment of the authority:

Aggregate amount:

And you [(*name of person or persons to whom warrant is directed*)] are hereby required to take
the debtor and convey him to [(*name of prison or place of detention*)] and there deliver the
debtor to the [governor] [officer in charge] thereof; and you, the [governor] [officer in charge],
to receive the debtor into your custody and keep the debtor for [(*period of imprisonment*)]
from the debtor's arrest under this warrant or until the debtor be sooner discharged in due
course of law.

Justice of the Peace

[or by order of the Court
Clerk of the Court].

*Note: The period of imprisonment will be reduced as provided by regulation 41(7)(b) of the
Regulations if part payment is made of the aggregate amount.

DEDUCTIONS TO BE MADE UNDER ATTACHMENT OF EARNINGS
ORDER

TABLE A

DEDUCTIONS FROM WEEKLY EARNINGS

(1) <i>Net earnings</i>	(2) <i>Deduction</i>
Not exceeding £35	Nil
Exceeding £35 but not exceeding £55	£1
Exceeding £55 but not exceeding £65	£2
Exceeding £65 but not exceeding £75	£3
Exceeding £75 but not exceeding £80	£4
Exceeding £80 but not exceeding £85	£5
Exceeding £85 but not exceeding £90	£6
Exceeding £90 but not exceeding £95	£7
Exceeding £95 but not exceeding £100	£8
Exceeding £100 but not exceeding £110	£9
Exceeding £110 but not exceeding £120	£11
Exceeding £120 but not exceeding £130	£12
Exceeding £130 but not exceeding £140	£14
Exceeding £140 but not exceeding £150	£15
Exceeding £150 but not exceeding £160	£18
Exceeding £160 but not exceeding £170	£20
Exceeding £170 but not exceeding £180	£23
Exceeding £180 but not exceeding £190	£25
Exceeding £190 but not exceeding £200	£28
Exceeding £200 but not exceeding £220	£35
Exceeding £220 but not exceeding £240	£42
Exceeding £240 but not exceeding £260	£50
Exceeding £260 but not exceeding £280	£59
Exceeding £280 but not exceeding £300	£68
Exceeding £300	£68 in respect of the first £300 plus 50 per cent of the remainder.

TABLE B
DEDUCTIONS FROM MONTHLY EARNINGS

(1) <i>Net earnings</i>	(2) <i>Deduction</i>
Not exceeding £152	Nil
Exceeding £152 but not exceeding £220	£5
Exceeding £220 but not exceeding £260	£8
Exceeding £260 but not exceeding £280	£11
Exceeding £280 but not exceeding £300	£14
Exceeding £300 but not exceeding £320	£18
Exceeding £320 but not exceeding £340	£21
Exceeding £340 but not exceeding £360	£24
Exceeding £360 but not exceeding £380	£27
Exceeding £380 but not exceeding £400	£30
Exceeding £400 but not exceeding £440	£36
Exceeding £440 but not exceeding £480	£42
Exceeding £480 but not exceeding £520	£48
Exceeding £520 but not exceeding £560	£54
Exceeding £560 but not exceeding £600	£60
Exceeding £600 but not exceeding £640	£66
Exceeding £640 but not exceeding £680	£75
Exceeding £680 but not exceeding £720	£85
Exceeding £720 but not exceeding £760	£95
Exceeding £760 but not exceeding £800	£105
Exceeding £800 but not exceeding £900	£135
Exceeding £900 but not exceeding £1000	£170
Exceeding £1000 but not exceeding £1100	£207
Exceeding £1100 but not exceeding £1200	£252
Exceeding £1200 but not exceeding £1300	£297
Exceeding £1300	£297 in respect of the first £1300 plus 50 per cent of the remainder.

TABLE C

DEDUCTIONS BASED ON DAILY EARNINGS

(1) <i>Net earnings</i>	(2) <i>Deduction</i>
Not exceeding £5	Nil
Exceeding £5 but not exceeding £9	£0.20
Exceeding £9 but not exceeding £11	£0.50
Exceeding £11 but not exceeding £13	£1.00
Exceeding £13 but not exceeding £15	£1.20
Exceeding £15 but not exceeding £17	£1.40
Exceeding £17 but not exceeding £19	£1.70
Exceeding £19 but not exceeding £21	£2.10
Exceeding £21 but not exceeding £23	£2.50
Exceeding £23 but not exceeding £25	£3.00
Exceeding £25 but not exceeding £27	£3.60
Exceeding £27 but not exceeding £30	£4.50
Exceeding £30 but not exceeding £33	£5.30
Exceeding £33 but not exceeding £36	£6.70
Exceeding £36 but not exceeding £39	£8.00
Exceeding £39 but not exceeding £42	£9.40
Exceeding £42	£9.40 in respect of the first £42 plus 50 per cent of the remainder.

CHARGES CONNECTED WITH DISTRESS

1. The sum in respect of charges connected with the distress which may be aggregated under regulation 39(2) shall be as set out in the following Table—

(1) <i>Matter connected with distress</i>	(2) <i>Charge</i>
A For making a visit to premises with a view to levying distress (whether the levy is made or not):	Reasonable costs and fees incurred, but not exceeding an amount which, when aggregated with charges under this head for any previous visits made with a view to levying distress in relation to an amount in respect of which the liability order concerned was made, is not greater than the relevant amount calculated under paragraph 2(1) with respect to the visit.
B For levying distress:	An amount (if any) which, when aggregated with charges under head A for any visits made with a view to levying distress in relation to an amount in respect of which the liability order concerned was made, is equal to the relevant amount calculated under paragraph 2(1) with respect to the levy.
C For the removal and storage of goods for the purposes of sale:	Reasonable costs and fees incurred.
D For the possession of goods as described in paragraph 2(3)—	
(i) for close possession (the man in possession to provide his own board):	£4.50 per day.
(ii) for walking possession:	45p per day.
E For appraisalment of an item distrained, at the request in writing of the debtor:	Reasonable fees and expenses of the broker appraising.
F For other expenses of, and commission on, a sale by auction—	
(i) where the sale is held on the auctioneer's premises:	The auctioneer's commission fee and out-of-pocket expenses (but not exceeding in aggregate 15 per cent. of the sum realised), together with reasonable costs and fees incurred in respect of advertising.
(ii) where the sale is held on the debtor's premises:	The auctioneer's commission fee (but not exceeding 7½ per cent. of the sum realised), together with the auctioneer's out-of-pocket expenses and reasonable costs and fees incurred in respect of advertising.
G For other expenses incurred in connection with a proposed sale where there is no buyer in relation to it:	Reasonable costs and fees incurred.

2.—(1) In heads A and B of the Table to paragraph 1, "the relevant amount" with respect to a visit or a levy means—

- (a) where the sum due at the time of the visit or of the levy (as the case may be) does not exceed £100, £12.50,
- (b) where the sum due at the time of the visit or of the levy (as the case may be) exceeds that amount, 12½ per cent. on the first £100 of the sum due, 4 per cent. on the next £400, 2½ per cent. on the next £1,500, 1 per cent. on the next £8,000 and ¼ per cent. on any additional sum;

and the sum due at any time for these purposes means so much of the amount in respect of which the liability order concerned was made as is outstanding at the time.

(2) Where a charge has arisen under head B with respect to an amount, no further charge may be aggregated under heads A or B in respect of that amount.

(3) An authority takes close or walking possession of goods for the purposes of head D of the Table to paragraph 1 if it takes such possession in pursuance of an agreement which is made at the time that the distress is levied and which (without prejudice to such other terms as may be agreed) is expressed to the effect that, in consideration of the authority not immediately removing the goods distrained upon from the premises occupied by the debtor and delaying its sale of the goods, the authority may remove and sell the goods after a later specified date if the debtor has not by then paid the amount distrained for (including charges under this Schedule); and an authority is in close possession of goods on any day for these purposes if during the greater part of the day a person is left on the premises in physical possession of the goods on behalf of the authority under such an agreement.

3.—(1) Where the calculation under this Schedule of a percentage of a sum results in an amount containing a fraction of a pound, that fraction shall be reckoned as a whole pound.

(2) In the case of dispute as to any charge under this Schedule, the amount of the charge shall be taxed.

(3) Such a taxation shall be carried out by the registrar of the county court for the district in which the distress is or is intended to be levied, and he may give such directions as to the costs of the taxation as he thinks fit; and any such costs directed to be paid by the debtor to the charging authority shall be added to the sum which may be aggregated under regulation 39(2).

(4) References in the Table to paragraph 1 to costs, fees and expenses include references to amounts payable by way of value added tax with respect to the supply of goods or services to which the costs, fees and expenses relate.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which are made under Parts I and II of the Local Government Finance Act 1988, make provision for the administration and enforcement of community charges arising under that Act and related matters.

Regulation 2, in Part I, applies section 233 of the Local Government Act 1972 to the service of notices by the Common Council of the City of London or its officers under the Regulations.

Regulations 3 to 6, in Part II, are concerned with the giving and obtaining of information for the purposes of the compilation and maintenance of community charges registers. They place a duty on individuals to inform the appropriate registration officer accordingly if they have reason to believe that they are or have been subject to a community charge, or that an item in the register concerning them contains an error, is incomplete or not up-to-date (regulation 3); and registration officers are empowered to request information from responsible individuals and certain other individuals (regulations 4 and 5), and from certain public bodies (regulation 6). Regulation 7 enables the Secretary of State to request information from registration officers, and regulation 8 permits charging authorities to use information (not being information obtained in their capacity as police authority) in the exercise of their functions under Part I of the Act. Regulation 9 requires a charging authority to send a copy of any entry or amended entry made in the register to the chargeable person, and regulation 10 permits a chargeable person to inspect an entry in the register relating to the charge to which he is subject.

Regulation 11 requires a charging authority to compile and maintain for public inspection an extract of the register and a list of buildings designated for the purposes of the collective community charge. Regulation 12 allows a person liable to contribute to the collective community charge payable by a chargeable person to inspect records received by the charging authority from the chargeable person.

Part III (regulations 13 to 26) is principally concerned with the billing of persons subject to community charges. It requires, amongst other matters, charging authorities to serve demand notices each year on chargeable persons (regulations 14 to 19) identifying

the payments to be made in respect of community charges, and provides for certain of such payments to be payable by instalments during the year (Schedules 1 and 2). Schedule 2 (dealing with the collective community charge) also makes provision for the keeping of records, the making of returns, the payment of contributions, and the supply of information and receipts to contributors. Where a person fails to pay an instalment or submit a return in accordance with Schedule 1 or 2, in certain cases the unpaid balance of the charging authority's estimate of the chargeable amount for the year concerned will become payable immediately (regulations 20 and 21).

Regulations 22 and 23 provide for the billing of spouses or managers who are jointly and severally liable for any amount payable by a chargeable person and which has not been paid, and regulations 24 to 26 make provision for the collection of penalties imposed under Schedule 3 of the Act, restrict the grounds of appeal to valuation and community charge tribunals with respect to estimates, and require the final adjustment of amounts payable under notices given under the Regulations.

Part IV (regulations 27 to 52) is concerned with the enforcement of sums due under Part III. Amounts payable to a charging authority which are unpaid are recoverable under a liability order made by the magistrates' court (regulations 28 to 30), following the making of which the charging authority may request certain information of the debtor as to his employment or income (regulation 31), make an attachment of earnings order (regulations 32 to 38 and Schedule 4), levy distress (regulation 39 and Schedule 5), apply for the commitment of the debtor to prison if there are insufficient goods on which to make a levy (regulations 41 and 42), prove the debt in insolvency (regulation 43), or (in the case of a collective community charge) apply for a charging order (regulations 44 and 45). Regulation 48 applies the relevant provisions with modifications to cases of joint and several liability. Amounts payable by way of collective community charge contribution or of repayment are recoverable in a court of competent jurisdiction (regulations 49 and 50).

Regulation 51 makes provision for offences in the event of a failure of the debtor to supply information, or of an employer of his to comply with an attachment of earnings order or to provide certain information relevant to the order (or to deductions under it) in accordance with the Regulations. Regulation 52 precludes matters which can be raised by way of appeal to a valuation and community charge tribunal being raised in proceedings for recovery under Part IV, and provides for the case where the amounts required under a notice given under Part III are adjusted after a liability order has been made.

Regulation 54 contains rules for ascertaining what is to be treated as the greater or greatest part of premises, a building or a caravan for the purposes of establishing in which authority's area they are to be treated as situated where they are situated in more than one such area. Regulations 55 to 57 determine in which part of a charging authority's area a building, a residence consisting of premises, or a caravan is to be treated as situated where a charging authority has set different personal community charges for different parts of its area.

Part VI (regulations 58 to 63) is concerned with miscellaneous matters. It prescribes a description of dwelling for the purposes of section 5(3)(d) of the Act (regulation 58), and provides for cases where co-owners would otherwise be subject to different standard or collective community charges, so that amongst other matters, they are made jointly subject to a single charge (regulations 59 and 60). It makes provision for the enforcement of outstanding liabilities and other aspects of administration with respect to community charges, collective community charge contributions or penalties which remain outstanding on death (regulation 61), and regulation 62 specifies classes of property in relation to the setting of standard community charge multipliers under section 40 of the Act and maximum levels of multiplier with respect to certain of those classes.

Regulation 63 prescribes conditions which are to be fulfilled in order that a care worker may be exempt from the personal community charge.

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