
STATUTORY INSTRUMENTS

1992 No. 613

**The Council Tax (Administration
and Enforcement) Regulations 1992**

PART VII

Miscellaneous

Outstanding liabilities on death

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

- (a) he was (or is alleged to have been) liable to pay council tax under section 6, 7 or 8 of the Act, or
- (b) he was (or is alleged to have been) so liable, as spouse, under section 9 of the Act, or
- (c) a penalty was imposed on him under any of sub-paragraphs (1) to (3) of paragraph 1 of Schedule 3 to the Act.

(2) Where—

- (a) before the deceased's death a sum has become payable by him under Part V 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 V 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 V, 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 34(7)(b) or (8), 47(4)(b) or 50(3)(c)(ii), or
- (b) they are charges connected with distress which may be recovered pursuant to regulation 45(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 34, and
 - (b) the liability of the executor or administrator is a liability in his capacity as such.
- (7) Regulation 57(1) applies to proceedings to enforce a liability arising under this regulation as it applies to proceedings under Part VI.
- (8) 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 16 of the Act or otherwise).