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STATUTORY INSTRUMENTS

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**1995 No. 22**

**COUNCIL TAX, ENGLAND AND WALES**

**The Council Tax (Administration and Enforcement) (Amendment) Regulations 1995**

<i>Made</i>	- - - -	<i>8th January 1995</i>
<i>Laid before Parliament</i>		<i>10th January 1995</i>
<i>Coming into force</i>		
<i>Regulation 5</i>		<i>1st February 1995</i>
<i>Remainder</i>		<i>1st April 1995</i>

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 section 113(1) of, and paragraphs 1(1) and 2(2) of Schedule 2 and paragraph 5 of Schedule 4 to, the Local Government Finance Act 1992(1), and of all other powers enabling them in that behalf, hereby make the following Regulations:

**Citation and commencement**

1.—(1) These Regulations may be cited as the Council Tax (Administration and Enforcement) (Amendment) Regulations 1995.

(2) Regulation 2 (in so far as it relates to regulation 5) and regulation 5 shall come into force on 1st February 1995 and all other Regulations shall come into force on 1st April 1995.

**Amendment of Regulations**

2. The Council Tax (Administration and Enforcement) Regulations 1992(2) shall be amended in accordance with the following provisions of these Regulations.

**Use of information by billing authority**

3. In regulation 6, sub-paragraph (b) and the word “or” immediately preceding that sub-paragraph are deleted.

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(1) 1992 c. 14.

(2) S.I.1992/613; amended S.I. 1992/3008. There are other amendments which are not relevant to these Regulations.

#### **Deductions under attachment of earnings order**

4. In paragraph (3) of regulation 38, the words from “or by reason of the repayment” to “for any purpose” are deleted.

#### **Council tax instalment schemes— payment of the aggregate amount**

5. In Schedule 1—

- (a) at the beginning of sub-paragraph (3) of paragraph 2, there are inserted the words “Subject to sub-paragraph (7),”;
- (b) in paragraph 2, after sub-paragraph (6) there is inserted the following sub-paragraph—

“(7) If the calculation of instalments in accordance with sub-paragraph (6) would produce an amount for an instalment of less than £5, the demand notice may require that the amount which, but for this sub-paragraph, would be the second instalment shall be added to the amount which, but for this sub-paragraph, would be the first instalment, and the number of instalments shall be reduced by one.”;
- (c) in sub-paragraph (1) of paragraph 3, after the words “instalment of less than £5” there are inserted the words “notwithstanding any adjustment of instalments made in accordance with paragraph 2(7)”;
- (d) in sub-paragraph (3) of paragraph 3, for “Paragraph 2(5) and (6)” there is substituted “Paragraph 2(5), (6) and (7)”.

#### **Council tax instalment schemes— adjustment of instalments**

6. In Schedule 1, in paragraph 10—

- (a) at the beginning of sub-paragraph (4), there are inserted the words “Subject to sub-paragraph (6A),”;
- (b) in sub-paragraph (6), after paragraph (a) there is inserted the following paragraph—

“(aa) there shall count as so payable any amount paid to the authority before the relevant day with respect to an instalment, or part of an instalment, which is payable on or after the adjustment day; and; and”
- (c) after sub-paragraph (6), there is inserted the following sub-paragraph—

“(6A) For the purposes of sub-paragraph (4), the aggregate amount of the remaining instalments payable shall be reduced by the amount of any payment to the authority on or after the relevant day and before the adjustment day with respect to an instalment, or part of an instalment, which is payable on or after the adjustment day.”.

Signed by authority of the Secretary of State for the Environment

6th January 1995

*David Curry*  
Minister of State,  
Department of the Environment

Signed by authority of the Secretary of State for Wales

8th January 1995

*Gwilym Jones*  
Parliamentary Under-Secretary of State, Welsh  
Office

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

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

These Regulations amend the Council Tax (Administration and Enforcement) Regulations 1992.

Regulation 6 is amended by the deletion of sub-paragraph (b) because by virtue of the constitution of police authorities as corporate bodies under the Police and Magistrates' Courts Act 1994 (c. 29) no local authority will obtain information in its capacity as a constituent council of a police authority, and because no billing authority has had this capacity in relation to a police authority.

Regulation 38 is amended to provide that for the purpose of calculating the sum to be deducted under an attachment of earnings order, the employer shall disregard any deduction from the debtor's earnings made by reason of the repayment by the debtor of a loan made to him by the employer.

Schedule 1 to the Regulations is amended to provide that—

- (a) where the calculation of instalments would produce an instalment of less than £5, the demand notice may require the amount of the first instalment to be the sum of the amounts which would otherwise be the first and second instalments; and
- (b) where a billing authority revises its estimate of a person's council tax liability, it shall, in adjusting the remaining instalments, take into account any amounts paid before the day on which the adjustment takes effect which were due to be paid after that day.