

---

W E L S H S T A T U T O R Y  
I N S T R U M E N T S

---

**2019 No. 220 (W. 50)**

**COUNCIL TAX, WALES**

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

**EXPLANATORY NOTE**

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

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

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

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

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

---

W E L S H S T A T U T O R Y  
I N S T R U M E N T S

---

**2019 No. 220 (W. 50)**

**COUNCIL TAX, WALES**

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

*Made* 11 February 2019

*Laid before the National Assembly for Wales*  
12 February 2019

*Coming into force* 1 April 2019

The Welsh Ministers make the following Regulations in exercise of the powers conferred upon the Secretary of State by section 113(2) of, and paragraphs 1(1), 2 and 8 of Schedule 4 to, the Local Government Finance Act 1992<sup>(1)</sup>, and now vested in them<sup>(2)</sup>.

**Title, commencement and application**

1.—(1) The title of these Regulations is the Council Tax (Administration and Enforcement) (Amendment) (Wales) Regulations 2019.

(2) These Regulations come into force on 1 April 2019.

(3) These Regulations apply in relation to Wales.

- 
- (1) 1992 c. 14. Section 113 was amended by paragraphs 40, 52(1) and (2) of Schedule 7 to the Local Government Act 2003 (c. 26) and section 80(1), (4) and (5) of the Localism Act 2011 (c. 20). Paragraphs 1 and 8 of Schedule 4 were amended by paragraph 107 of Schedule 13 to the Tribunals, Courts and Enforcement Act 2007 (c. 15).
- (2) Functions of the Secretary of State, so far as exercisable in relation to Wales, were transferred to the National Assembly for Wales by article 2 of, and Schedule 1 to, the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672). Those functions were subsequently transferred to the Welsh Ministers by virtue of paragraph 30 of Schedule 11 to the Government of Wales Act 2006 (c. 32).

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

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

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

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

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

**Transitional provision**

3.—(1) The amendments made by regulation 2 do not apply in a case where, before 1 April 2019, a billing authority in Wales has applied to a magistrates' court under regulation 47 of the 1992 Regulations for the issue of a warrant committing the debtor to prison.

(2) But in such a case, a billing authority in Wales may not renew an application under regulation 48(3) of the 1992 Regulations on or after 1 April 2019.

*Rebecca Evans*

Minister for Finance and Trefnydd, one of the Welsh Ministers

11 February 2019

---

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