
STATUTORY INSTRUMENTS

1993 No. 773

**The Council Tax (Administration and Enforcement)
(Amendment) (No. 2) Regulations 1993**

Distress

5. In regulation 45, after paragraph (1), there is inserted the following paragraph—
- “(1A) Without prejudice to paragraph (8) below, no person making a distress shall seize any goods of the debtor of the following descriptions—
- (a) such tools, books, vehicles and other items of equipment as are necessary to the debtor for use personally by him in his employment, business or vocation;
 - (b) such clothing, bedding, furniture, household equipment and provisions as are necessary for satisfying the basic domestic needs of the debtor and his family.”.