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STATUTORY INSTRUMENTS

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**1998 No. 295**

**COUNCIL TAX, ENGLAND AND WALES**

**The Council Tax (Administration and Enforcement) (Amendment) Regulations 1998**

<i>Made</i>	- - - -	<i>11th February 1998</i>
<i>Laid before Parliament</i>		<i>19th February 1998</i>
<i>Coming into force</i>		
<i>for all purposes other than those of regulations 4 to 6</i>		<i>1st April 1998</i>
<i>for the purposes of regulations 4 to 6</i>		<i>1st October 1998</i>

The Secretary of State for the Environment, Transport and the Regions as respects England, and the Secretary of State for Wales as respects Wales, in exercise of the powers conferred on them by paragraphs 1(1), 3, 5(1), (2) and (4), 7(2) and (4) of Schedule 4 to and section 113(1) and (2) of 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. These Regulations may be cited as the Council Tax (Administration and Enforcement) (Amendment) Regulations 1998 and shall come into force—
- (a) for all purposes other than those of regulations 4 to 6, on 1st April 1998, and
  - (b) for the purposes of regulations 4 to 6, on 1st October 1998.

**Amendment of principal regulations**

2. The Council Tax (Administration and Enforcement) Regulations 1992(2) are amended as provided below.

**Liability orders: issue of summons**

3. After regulation 35(2) (liability orders: further provision) there is inserted—

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(1) 1992 c. 14.

(2) S.I.1992/613, Relevant amendments are made by S.I. 1992/3008, S.I. 1993/773, S.I. 1995/22.

“(2A) No liability order shall be made in pursuance of a summons issued under regulation 34(2) unless 14 days have elapsed since the day on which the summons was served.”

#### **Attachment of earnings: multiple orders**

4.—(1) In regulation 37(1) (making of attachment of earnings order)(3), for “the authority which applied for the order may” there is substituted “the authority which applied for the order may, subject to paragraph (4),”.

(2) At the end of that regulation there is added—

“(4) No order may be made under this regulation by an authority if the effect would be that the number of orders for the time being in force made by that authority in relation to the debtor in question exceeded two.”

(3) In regulation 42(1) (priority as between orders) for “two or more orders” there is substituted “more than one order”.

#### **Attachment of earnings: amount of deduction**

5.—(1) For Schedule 4 there is substituted the Schedule to these Regulations.

(2) This regulation does not apply in relation to an attachment of earnings order made before 1st October 1998.

#### **Certification of bailiffs**

6. After regulation 45(6) there is inserted—

“(6A) No distress under this regulation may be made other than by a person who is authorised to act as a bailiff by a general certificate granted under section 7 of the Law of Distress Amendment Act 1888.(4)

#### **Information preliminary to distress**

7.—(1) In regulation 45(1) (distress)(5), for the words from “the authority” to “may” there is substituted “the authority which applied for the order may, subject to regulation 45A,”.

(2) After regulation 45 there is inserted—

##### **“Information preliminary to distress**

**45A.**—(1) No distress shall be made under these regulations unless, no less than 14 days before a visit in connection with the distress is first made to the premises where it is to be levied, the authority have sent to the debtor written notice of the matters specified in paragraph (2) below.

(2) The matters are—

- (a) the fact that a liability order has been made against the debtor;
- (b) the amount in respect of which the liability order was made and, where this is a different amount, the amount which remains outstanding;
- (c) a warning that unless the amount specified has been paid before the expiry of 14 days beginning on the date of the sending of the notice, distress may be levied;

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(3) Amended by S.I. 1992/3008, S.I. 1995/22.

(4) 1888 c. 21.

(5) Amended by S.I. 1993/773.

- (d) notice that if distress is levied further costs will be incurred by the debtor;
- (e) the fees prescribed in Schedule 5 to these Regulations;
- (f) the address and telephone number at which the debtor can communicate with the authority.”

### **Charges connected with distress**

8.—(1) Schedule 5(6) is amended as follows.

(2) In column (2) of the Table to paragraph 1—

- (a) in relation to head A (visit where no levy is made), for “£15.00” there is substituted “£20.00”, and for “£12.50” there is substituted “15.00”;
- (b) in relation to head E (possession of goods), for “£10 per day” there is substituted “£12.50 per day”, and in relation to for “10 pence per day” there is substituted “£10.00”; and
- (c) in relation to head H (prior payment etc.), for “Reasonable costs” to the end of the Table there is substituted—

“Either—

(i) £20, or

(ii) the actual costs incurred, to a maximum of 5 per cent. of the amount in respect of which the liability order was made,

whichever is the greater.”

(3) In paragraph 2(1) (amounts in respect of levy), for “£15” in paragraph (a) there is substituted “£20”, and in paragraph (b) for “15 per cent.” there is substituted “20 per cent.”.

(4) After paragraph 2 there is inserted—

“**2A.** No charge shall be payable under head F of the Table to paragraph 1 in respect of the appraisalment of an item unless the debtor has been advised of the charge, and the manner of its calculation, before the appraisalment is made.”

Signed by authority of the Secretary of State

11th February 1998

*Hilary Armstrong*  
Minister of State,  
Department of the Environment, Transport and  
the Regions

11th February 1998

*Win Griffiths*  
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.

**SCHEDULE**

Regulation 5

**“SCHEDULE 4**

Regulation 38

**DEDUCTIONS TO BE MADE UNDER ATTACHMENT OF EARNINGS ORDER****TABLE A****DEDUCTIONS FROM WEEKLY EARNINGS**

(1) <i>Net earnings</i>	(2) <i>Deduction rate (percentage)</i>
Not exceeding £55	0
Exceeding £55 but not exceeding £100	3
Exceeding £100 but not exceeding £135	5
Exceeding £135 but not exceeding £165	7
Exceeding £165 but not exceeding £260	12
Exceeding £260 but not exceeding £370	17
Exceeding £370	17 in respect of the first £370 and 50 in respect of the remainder

**TABLE B****DEDUCTIONS FROM MONTHLY EARNINGS**

(1) <i>Net earnings</i>	(2) <i>Deduction rate (percentage)</i>
Not exceeding £220	0
Exceeding £220 but not exceeding £400	3
Exceeding £400 but not exceeding £540	5
Exceeding £540 but not exceeding £660	7
Exceeding £660 but not exceeding £1,040	12
Exceeding £1,040 but not exceeding £1,480	17
Exceeding £1480	17 in respect of the first £1480 and 50 in respect of the remainder

**TABLE C****DEDUCTIONS BASED ON DAILY EARNINGS**

(1) <i>Net earnings</i>	(2) <i>Deduction rate (percentage)</i>
Not exceeding £8	0
Exceeding £8 but not exceeding £15	3

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(1) <i>Net earnings</i>	(2) <i>Deduction rate (percentage)</i>
Exceeding £15 but not exceeding £20	5
Exceeding £20 but not exceeding £24	7
Exceeding £24 but not exceeding £38	12
Exceeding £38 but not exceeding £53	17
Exceeding £53	17 in respect of the first £53 and 50 in respect of the remainder”

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### **EXPLANATORY NOTE**

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

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

Regulation 3 requires an interval of 14 days to elapse after the service of a summons to a council tax debtor, before a liability order may be made against him.

Regulation 4 restricts to two the number of attachment of earnings orders which may be made against a debtor by any authority. Regulation 5 introduces revised tables of deductions from monthly, weekly and daily earnings.

Regulation 6 introduces a requirement for bailiffs levying distress for unpaid council tax to be certificated by the county court.

Regulation 7 requires certain information to be given to a debtor by the billing authority before distress is levied to recover a debt, and regulation 8 revises the levels of certain fees which may be charged in respect of distress. These are increased, on average, by a factor of approximately 25 per cent.