
STATUTORY INSTRUMENTS

1998 No. 295

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

Charges connected with distress

8.—(1) Schedule 5(1) 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.”