
STATUTORY INSTRUMENTS

1999 No. 534

COUNCIL TAX, ENGLAND AND WALES

The Council Tax (Administration and Enforcement) (Amendment) Regulations 1999

<i>Made</i>	- - - -	<i>3rd March 1999</i>
<i>Laid before Parliament</i>		<i>10th March 1999</i>
<i>Coming into force</i>	- -	<i>1st April 1999</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) and 5(1), (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 1999 and shall come into force on 1st April 1999.

Amendment of principal regulations

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

Attachment of earnings: reserve forces

3. In regulation 32(1) (interpretation etc.), in the definition of “earnings”, there is inserted at the end of sub-paragraph (ii) the words “other than pay or allowances payable by his employer to him as a special member of a reserve force (within the meaning of the Reserve Forces Act 1996).”⁽³⁾

(1) 1992 c. 14.

(2) S.I.1992/613. Relevant amendments are made by S.I. 1992/3008, S.I. 1995/22 and S.I. 1998/295.

(3) 1996 c. 16.

Attachment of earnings: multiple orders

4.—(1) For regulation 42(1) (priority between orders)(4) for the words from the beginning to “he shall”, there is substituted—

“Where an employer would, but for this paragraph, be obliged to make deductions on any pay-day under more than one attachment of earnings order, he shall”.

(2) Schedule 3 (which sets out the form of attachment of earnings order, including the text of regulations 32 and 38 to 42) is amended in accordance with paragraph (1) above, regulation 4 of the Council Tax (Administration and Enforcement) (Amendment) Regulations 1995(5) and regulation 4(1) and (2) of the Council Tax (Administration and Enforcement) (Amendment) Regulations 1998(6).

(3) Regulation 4(3) of the Council Tax (Administration and Enforcement) (Amendment) Regulations 1998 is revoked.

Signed by authority of the Secretary of State for the Environment, Transport and the Regions

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

2nd March 1999

Signed by the authority of the Secretary of State for Wales

Jon Owen Jones
Parliamentary Under Secretary of State, Welsh
Office

3rd March 1999

(4) Substituted by S.I. [1992/3008](#) and amended by S.I. [1998/295](#).

(5) S.I. [1995/22](#).

(6) S.I. [1998/295](#).

EXPLANATORY NOTE

(This note is not part of the Regulations)

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

Regulation 3 makes provision for deductions to be made under attachment of earnings orders in respect of pay and allowances payable to a council tax debtor by his employer in respect of his being a special member of one of the reserve forces.

Regulation 4 corrects an error in the provision as to the priority between attachment of earnings orders and amends the prescribed form of such orders to reflect the text of the 1992 Regulations as amended.