
STATUTORY INSTRUMENTS

2007 No. 501

**COUNCIL TAX, ENGLAND
RATING AND VALUATION, ENGLAND**

**The Council Tax and Non-Domestic Rating
(Amendment) (England) Regulations 2007**

<i>Made</i>	- - - -	<i>20th February 2007</i>
<i>Laid before Parliament</i>		<i>27th February 2007</i>
<i>Coming into force</i>	- -	<i>1st April 2007</i>

The Secretary of State, in exercise of the powers conferred by—

- (a) section 143(2) of, and paragraphs 1 and 3(2) of Schedule 9 to, the Local Government Finance Act 1988(1); and
- (b) paragraphs 5(2)(c) and (e) and 7(2)(b) of Schedule 4 to the Local Government Finance Act 1992(2),

makes the following Regulations:

Citation, commencement and application

- 1.—(1) These Regulations—
- (a) may be cited as the Council Tax and Non-Domestic Rating (Amendment) (England) Regulations 2007, and
 - (b) come into force on 1st April 2007.
- (2) These Regulations apply in relation to billing authorities in England only.
- (3) Regulation 3(3) does not apply in relation to an attachment of earnings order made before 1st April 2007.

(1) 1988 c.41. These powers are devolved, in relation to Wales, to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672); see the reference to the Local Government Finance Act 1988 in Schedule 1.

(2) 1992 c.14. These powers are devolved, in relation to Wales, to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672); see the reference to the Local Government Finance Act 1992 in Schedule 1.

Amendment of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989

2.—(1) The Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989(3) are amended as follows.

(2) In paragraph 2(1)(b) of Schedule 3 (charges connected with distress), for “22.5 per cent” substitute “24.5 per cent”.

Amendment of the Council Tax (Administration and Enforcement) Regulations 1992

3.—(1) The Council Tax (Administration and Enforcement) Regulations 1992(4) are amended as follows.

(2) In Schedule 3 (form of attachment of earnings order), for the paragraph which starts with the words “On [date] the [name] Magistrates’ Court” substitute—

“On [date] the [name] Magistrates’ Court made a liability order under regulation 34 of the Council Tax (Administration and Enforcement) Regulations 1992 against the person named above.

Under regulation 37 the authority which applied for the liability order, [name of authority], may make an attachment of earnings order to secure the payment of the appropriate amount, which under regulation 37(1A) is the aggregate of—

- (a) any outstanding sum which is or forms part of the amount in respect of which the liability order was made, and
- (b) such additional sums and costs as are specified in regulation 37(1A)(b).

Calculated in accordance with regulation 37(1A) the appropriate amount in relation to this order is £[amount].”(5).

(3) In Schedule 4 (deductions to be made under attachment of earnings order), in the fifth and sixth rows of column (1) of Table A (deductions from weekly earnings), for “£335” substitute “£355”.

(4) In paragraph 2(1)(b) of Schedule 5 (charges connected with distress), for “22.5 per cent” substitute “24.5 per cent”.

Signed by authority of the Secretary of State for Communities and Local Government

Phil Woolas
Minister of State
Department for Communities and Local
Government

20th February 2007

(3) S.I. 1989/1058; relevant amending instruments are S.I. 1993/774, 2003/2210 and 2006/3395.

(4) S.I. 1992/613; relevant amending instruments are S.I. 1993/773, 1998/295, 2003/2211 and 2006/3395.

(5) Regulation 37(1A) was inserted, in relation to England, by S.I. 2004/927.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 (“the 1989 Regulations”) and the Council Tax (Administration and Enforcement) Regulations 1992 (“the 1992 Regulations”). They come into force on 1st April 2007 and apply in relation to billing authorities in England. The amendments in regulation 3(3), which concern attachment of earning orders, do not apply to orders made before 1st April 2007 (regulation 1).

Regulations 2(2) and 3(4) amend paragraph 2(1)(b) of Schedule 3 to the 1989 Regulations and paragraph 2(1)(b) of Schedule 5 to the 1992 Regulations respectively. Those Schedules specify charges connected with the recovery of unpaid non-domestic rates and council tax by levying distress on the debtor’s goods. Most of the charges were increased by [S.I. 2006/3395](#) (“the 2006 Regulations”), which came into force on 31st January 2007 and will apply from 1st April 2007. Those increases were in line with inflation and increases in court fees over the period since the 1989 Regulations and the 1992 Regulations were last updated. The amendments made by regulations 2(2) and 3(4) ensure that charges for levying distress are consistent with the other changes made by the 2006 Regulations.

Regulation 3(2) amends the form of attachment of earnings order in Schedule 3 to the 1992 Regulations. The revised wording explains more fully the relationship between regulation 34 (application for liability order) and regulation 37 (making of attachment of earnings order) of the 1992 Regulations.

Regulation 3(3) amends Table A of Schedule 4 to the 1992 Regulations, which specifies amounts which must be deducted from a person’s weekly net earnings by reference to specified levels of that person’s net earnings. Those levels were increased by the 2006 Regulations in line with changes in the average earnings index over the period since the 1992 Regulations were last updated. One of the changes made by the 2006 Regulations was incorrect. Regulation 3(3) substitutes the correct amount.

A full regulatory impact assessment has not been produced for this instrument, as no impact on the private or voluntary sectors is foreseen.