
STATUTORY INSTRUMENTS

1992 No. 3008

The Council Tax (Administration and Enforcement) (Amendment) Regulations 1992

Priority as between orders

17. For regulation 42 and, accordingly, for that regulation as set out in Schedule 3, there is substituted the following—

“Priority as between orders

42.—(1) Where an employer would, but for this paragraph, be obliged to make deductions on any pay-day under two or more attachment of earnings orders, he shall—

- (a) deal with the orders according to the respective dates on which they were made, disregarding any later order until an earlier one has been dealt with; and
- (b) deal with any later order as if the earnings to which it relates were the residue of the debtor’s earnings after the making of any deduction to comply with any earlier order.

(2) Subject to paragraph (3), where an employer would, but for this paragraph, be obliged to comply with one or more attachment of earnings order and with one or more deduction order, he shall deal with the orders according to the respective dates on which they were made in like manner as under paragraph (1).

(3) An employer shall not deal with a deduction order made either wholly or in part in respect of the payment of a judgment debt or payments under an administration order until he has dealt with the attachment of earnings order or orders and any other deduction order.

(4) In this regulation “deduction order” means an order under the Attachment of Earnings Act 1971 or section 31(2) (deductions from earnings orders) of the Child Support Act 1991.”⁽¹⁾