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STATUTORY INSTRUMENTS

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**1993 No. 773**

**The Council Tax (Administration and Enforcement)  
(Amendment) (No. 2) Regulations 1993**

**Citation and commencement**

1. These Regulations may be cited as the Council Tax (Administration and Enforcement) (Amendment) (No. 2) Regulations 1993 and shall come into force on 1st April 1993.

**Amendment of Regulations**

2. Part VI (enforcement) of the Council Tax (Administration and Enforcement) Regulations 1992<sup>(1)</sup> shall be amended in accordance with the following provisions of these Regulations.

**Interpretation and application of Part VI**

3. In regulation 32 and, accordingly, in that regulation as set out in Schedule 3—

(a) there is inserted in the definition in paragraph (1) of “net earnings”, after the words “other benefits”, the following—

“; and where an order under regulation 32 (making of attachment of earnings order) of the Community Charges (Administration and Enforcement) Regulations 1989 made before the making of the attachment of earnings order concerned remains in force,

(d) any amount required to be deducted in accordance with that order”<sup>(2)</sup>; and

(b) after the definition of “earnings” there is inserted the following definition—

““the Income Support Regulations” means the Council Tax (Deductions from Income Support) Regulations 1993;”<sup>(3)</sup>.

**Duties of debtors subject to liability orders**

4. In regulation 36, there is inserted in sub-paragraph (c) of paragraph (3), after the words “this Part”, the words “, regulation 32 of the Community Charges (Administration and Enforcement) Regulations 1989”.

**Distress**

5. In regulation 45, after paragraph (1), there is inserted the following paragraph—

“(1A) Without prejudice to paragraph (8) below, no person making a distress shall seize any goods of the debtor of the following descriptions—

(a) such tools, books, vehicles and other items of equipment as are necessary to the debtor for use personally by him in his employment, business or vocation;

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<sup>(1)</sup> S.I. 1992/613, to which there are amendments not relevant to these Regulations.

<sup>(2)</sup> S.I. 1989/438; a relevant amending instrument is S.I. 1992/219.

<sup>(3)</sup> S.I. 1993/494.

- (b) such clothing, bedding, furniture, household equipment and provisions as are necessary for satisfying the basic domestic needs of the debtor and his family.”.

### **Relationship between remedies**

- 6. In regulation 52—
  - (a) in paragraph (1), there is inserted after the word “charging” the words “, or under the Income Support Regulations”;
  - (b) in paragraph (2), there is substituted for the words after “may not be taken” the following—
    - “in relation to a person against whom a liability order has been made while—
      - (a) steps by way of another of those methods are being taken against him under it; or
      - (b) deductions are being made under the Income Support Regulations from any amount payable to him by way of income support; or
      - (c) an application under regulation 2 of the Income Support Regulations has been made in respect of him to the Secretary of State and remains undetermined.”;
  - (c) after paragraph (2) there is inserted the following paragraph—
    - “(2A) An application under regulation 2 of the Income Support Regulations may not be made in respect of a person against whom a liability order has been made while steps under this Part are being taken against him for the recovery of an amount equal to any outstanding sum which is or forms part of the amount in respect of which the liability order was made.”.

### **Joint and several liability: enforcement**

- 7. In regulation 54—
  - (a) after paragraph (9) there is inserted the following paragraph—
    - “(9A) Where a liability order has been made against persons who are joint taxpayers, and a warrant of commitment is issued against (or a term of imprisonment is fixed in the case of) one of them under regulation 47(3), no steps, or further steps, may be taken under the Income Support Regulations in respect of any of them in relation to the amount mentioned in regulation 47(4).”; and
  - (b) for paragraph (11) there is substituted the following paragraph—
    - “(11) Where—
      - (a) a liability order has been made against two or more joint taxpayers in respect of an amount; and
      - (b) a charge has arisen as regards one of them under head B of the Table in paragraph 1 of Schedule 5 in respect of that amount,

no further charge may be aggregated for the purposes of regulation 45(2) under that head or head A of that Table in consequence of any subsequent levy or attempted levy against either in respect of that amount; and a charge under head A(i) or charges under that head and head A(ii) against one of them shall be treated for those purposes as a charge or, as the case may be, charges under that head with respect to the other as well as that one.”.

### **Charges connected with distress**

- 8. For Schedule 5 there is substituted the Schedule set out in the Schedule to these Regulations.

Signed by authority of the Secretary of State for the Environment

16th March 1993

*John Redwood*  
Minister of State,  
Department of the Environment

17th March 1993

*David Hunt*  
Secretary of State for Wales