
STATUTORY INSTRUMENTS

2004 No. 927

**The Council Tax (Administration and Enforcement)
(Amendment) (England) Regulations 2004**

Making of attachment of earnings order

6. In regulation 37—

(a) in paragraph (1)(1) for “any outstanding sum which is or forms part of the amount in respect of which the liability order was made” substitute “the appropriate amount”;

(b) after paragraph (1) insert—

“(1A) For the purposes of this regulation the appropriate amount 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) where the authority concerned has sought to levy an amount by distress and sale of the debtor’s goods under regulation 45 and the person making the distress has reported that he was unable (for whatever reason) to find any or sufficient goods of the debtor on which to levy the amount—

(i) a sum determined in accordance with Schedule 5 in respect of charges connected with the distress, and

(ii) if the authority has applied for the issue of a warrant committing the debtor to prison in accordance with regulation 47, the authority’s reasonable costs incurred up to the time of the making of the order under regulation 37, in making one or more of the applications referred to in Schedule 6, but not exceeding the amount specified for that application in Schedule 6.”.