
STATUTORY INSTRUMENTS

1998 No. 295

The Council Tax (Administration and Enforcement) (Amendment) Regulations 1998

Information preliminary to distress

7.—(1) In regulation 45(1) (distress)(1), for the words from “the authority” to “may” there is substituted “the authority which applied for the order may, subject to regulation 45A,”.

(2) After regulation 45 there is inserted—

“Information preliminary to distress

45A.—(1) No distress shall be made under these regulations unless, no less than 14 days before a visit in connection with the distress is first made to the premises where it is to be levied, the authority have sent to the debtor written notice of the matters specified in paragraph (2) below.

(2) The matters are—

- (a) the fact that a liability order has been made against the debtor;
- (b) the amount in respect of which the liability order was made and, where this is a different amount, the amount which remains outstanding;
- (c) a warning that unless the amount specified has been paid before the expiry of 14 days beginning on the date of the sending of the notice, distress may be levied;
- (d) notice that if distress is levied further costs will be incurred by the debtor;
- (e) the fees prescribed in Schedule 5 to these Regulations;
- (f) the address and telephone number at which the debtor can communicate with the authority.”