
STATUTORY INSTRUMENTS

2007 No. 501

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

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

3.—(1) The Council Tax (Administration and Enforcement) Regulations 1992⁽¹⁾ 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*].”⁽²⁾

(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”.

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

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