



# Local Government Act 2003

## 2003 CHAPTER 26

### PART 6

#### COUNCIL TAX

##### *Enforcement*

#### **80 Amendments relating to distress**

- (1) Schedule 4 to the Local Government Finance Act 1992 (c. 14) (enforcement) is amended as follows.
- (2) In paragraph 5(1) (power to authorise making of attachment of earnings orders against persons subject to liability orders), in paragraph (a) (under which attachment of earnings may be authorised to secure payment of any outstanding sum which is or forms part of the amount in respect of which a liability order was made), for the words from “any outstanding sum” to the end there is substituted “ the appropriate amount ”.
- (3) After that sub-paragraph there is inserted—
  - “(1A) For the purposes of this paragraph 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 provision included by virtue of paragraph 7 below 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) such sum as is referred to in sub-paragraph (2)(b) of that paragraph, and
      - (ii) if the authority has applied for the issue of a warrant committing the debtor to prison under provision included by virtue of paragraph 8 below, a sum (of a prescribed amount or

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an amount determined in accordance with prescribed rules)  
in respect of the costs of the application.”

(4) In paragraph 7 (distress), after sub-paragraph (4) there is inserted—

“(4A) The regulations may include provision with respect to the supply of information to the debtor by—

- (a) a person who makes, or attempts to make, a distress, or
- (b) where it has levied any amount by distress, the authority concerned.”

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Act applied (with modifications) by [S.I. 2024/414 art. 5Sch. 1 para. 13](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 18(2A) inserted by [2007 c. 28 Sch. 14 para. 5\(2\)\(b\)](#)
- s. 24(1) s. 24 renumbered as s. 24(1) by [2007 c. 28 Sch. 14 para. 5\(3\)](#)
- s. 24(2) inserted by [2007 c. 28 Sch. 14 para. 5\(3\)](#)