

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax (Administration and Enforcement) Regulations 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULE 4

DEDUCTIONS TO BE MADE UNDER ATTACHMENT OF EARNINGS ORDER

Commencement Information

II Sch. 4 in force at 1.4.1992, see [reg. 1\(1\)](#)

TABLE A

DEDUCTIONS FROM WEEKLY EARNINGS

(1) Net earnings	(2) Deduction rate %
Not exceeding £35	0
Exceeding £35 but not exceeding £65	3
Exceeding £65 but not exceeding £90	5
Exceeding £90 but not exceeding £110	7
Exceeding £110 but not exceeding £175	12
Exceeding £175 but not exceeding £250	17
Exceeding £250	17 in respect of the first £250 and 50 in respect of the remainder

TABLE B

DEDUCTIONS FROM MONTHLY EARNINGS

(1) Net earnings	(2) Deduction rate %
Not exceeding £152	0
Exceeding £152 but not exceeding £260	3
Exceeding £260 but not exceeding £360	5
Exceeding £360 but not exceeding £440	7
Exceeding £440 but not exceeding £700	12
Exceeding £700 but not exceeding £1,000	17
Exceeding £1,000	17 in respect of the first £1,000 and 50 in respect of the remainder

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TABLE C

DEDUCTIONS FROM DAILY EARNINGS

(1) Net earnings	(2) Deduction rate %
Not exceeding £5	0
Exceeding £5 but not exceeding £9	3
Exceeding £9 but not exceeding £13	5
Exceeding £13 but not exceeding £16	7
Exceeding £16 but not exceeding £25	12
Exceeding £25 but not exceeding £36	17
Exceeding £36	17 in respect of the first £36 and 50 in respect of the remainder

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Changes and effects yet to be applied to :

- schs 4 - 6 am (31.1.2007) by [S.I. 2006/3395 reg 5](#)
- sch 4 subst (with transtl provns) (W) by [S.I. 2007/582 reg 2 schedule](#)
- Sch.4 substituted by [S.I. 1998/295 reg.5Sch.](#)
- Sch. 4 substituted by [S.I. 2022/107 Sch.](#)
- Instrument amended by [S.I. 1995/247 reg.17\(1\)\(3\)](#)
- Instrument extended by [S.I. 1995/247 reg.16](#)
- re 1(2) (defns of Exempt Dwellings Order and managing agent) added by [S.I. 1992/3008 reg.3](#)

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

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

- Sch.1 para 4A added by [S.I. 1992/3008 reg.20\(b\)](#)
- Sch.1 para 10(1)(h) added by [S.I. 1992/3008 reg.20\(d\)\(iii\)](#)
- Sch.1 para.2(7) added by [S.I. 1995/22 reg.5\(b\)](#)
- Sch.1 para.10(6)(aa) added by [S.I. 1995/22 reg.6\(b\)](#)
- Sch.1 para.10(6A) added by [S.I. 1995/22 reg.6\(c\)](#)
- Sch. 1 para. 2(3A)(3B) inserted by [S.I. 2012/3086 reg. 2\(14\)\(b\)](#)
- Sch. 1 para. 10(1)(ea)(eb) inserted by [S.I. 2012/3086 reg. 2\(15\)\(b\)](#)
- Sch. 1 para. 2(3A)(3B) inserted by [S.I. 2013/62 reg. 2\(12\)\(b\)](#)
- Sch. 1 para. 10(1)(ea)(eb) inserted by [S.I. 2017/41 reg. 2\(7\)](#)
- Sch. 1 para. 2(3A) word inserted by [S.I. 2013/590 reg. 2\(7\)](#)
- Sch. 3 para. 1 sums substituted by [S.I. 2004/1013 reg. 3\(a\)\(i\)](#)
- Sch. 3 Form words inserted by [S.I. 2013/630 reg. 56\(6\)](#)
- Sch. 3 form words inserted by [S.I. 2013/570 reg. 11](#)
- Sch.5 para.2A added by [S.I. 1998/295 reg.8\(4\)](#)
- Sch.6 added by [S.I. 1994/505 reg.9](#)
- sch 6 subst by [S.I. 2010/752 reg 3 schedule](#)
- Sch. 6 substituted by [S.I. 2011/528 reg. 3\(3\)](#)
- reg. 2(4) words omitted by [S.I. 2012/3086 reg. 2\(3\)\(a\)](#)
- reg. 2(4) words omitted by [S.I. 2013/62 reg. 2\(3\)\(a\)](#)
- reg. 2(4A)-(4C) inserted by [S.I. 2012/3086 reg. 2\(3\)\(b\)](#)
- reg. 2(4A)-(4C) inserted by [S.I. 2013/62 reg. 2\(3\)\(b\)](#)
- reg. 2(6) words substituted by [S.I. 2012/3086 reg. 2\(3\)\(c\)](#)
- reg. 2(6) words substituted by [S.I. 2013/62 reg. 2\(3\)\(c\)](#)
- reg. 2(7) words substituted by [S.I. 2012/3086 reg. 2\(3\)\(d\)](#)
- reg. 2(7) words substituted by [S.I. 2013/62 reg. 2\(3\)\(d\)](#)
- reg. 4(8)(a) word omitted by [S.I. 2012/3086 reg. 2\(4\)\(a\)](#)
- reg. 4(8)(a) word omitted by [S.I. 2013/62 reg. 2\(4\)\(a\)](#)
- reg. 4(8)(b) word substituted by [S.I. 2012/3086 reg. 2\(4\)\(b\)](#)
- reg. 4(8)(b) word substituted by [S.I. 2013/62 reg. 2\(4\)\(b\)](#)
- reg. 4(8)(c) inserted by [S.I. 2012/3086 reg. 2\(4\)\(c\)](#)
- reg. 4(8)(c) inserted by [S.I. 2013/62 reg. 2\(4\)\(c\)](#)
- reg. 5A-5C inserted by [S.I. 2013/590 reg. 2\(3\)](#)
- reg. 5A-5C inserted by [S.I. 2013/570 reg. 4](#)
- reg.7(3A) added by [S.I. 1992/3008 reg.7\(c\)](#)
- reg. 9(3) inserted by [S.I. 2012/3086 reg. 2\(5\)\(b\)](#)

- reg. 9(3) inserted by S.I. 2013/62 reg. 2(5)(b)
- reg. 9(3)(a) substituted by S.I. 2014/129 reg. 4(a)
- reg. 9(3)(b) substituted by S.I. 2014/129 reg. 4(b)
- reg. 10(6A) inserted by S.I. 2012/3086 reg. 2(6)(b)
- reg. 10(6A) inserted by S.I. 2013/62 reg. 2(6)(b)
- reg. 10(6A) words substituted by S.I. 2014/129 reg. 5(a)
- reg. 10(6A)(b)(i) substituted by S.I. 2014/129 reg. 5(b)
- reg. 11(1A) inserted by S.I. 2012/3086 reg. 2(7)(b)
- reg. 11(1A) inserted by S.I. 2013/62 reg. 2(7)(b)
- reg. 11(1A) words substituted by S.I. 2014/129 reg. 6
- reg. 15(3) inserted by S.I. 2012/3086 reg. 2(10)(d)
- reg. 15(3) inserted by S.I. 2013/62 reg. 2(8)(b)
- reg. 15(3)(a) substituted by S.I. 2014/129 reg. 7(a)
- reg. 15(3)(b) substituted by S.I. 2014/129 reg. 7(b)
- reg. 16(1A) inserted by S.I. 2012/3086 reg. 2(11)(c)
- reg. 16(1A) inserted by S.I. 2013/62 reg. 2(9)(b)
- reg. 16(1A) words substituted by S.I. 2014/129 reg. 8
- reg.17(1A)(1B) added by S.I. 1993/196 reg.2(b)
- reg. 17(1A) modified by S.I. 1995/3150 art. 5
- reg.17(1A)(a) amended by S.I. 1995/247 reg.19
- reg. 20(2A) inserted by S.I. 2012/3086 reg. 2(12)(b)
- reg. 20(2A) inserted by S.I. 2013/62 reg. 2(10)(b)
- reg. 20(2A)(a) substituted by S.I. 2014/129 reg. 9(a)
- reg. 20(2A)(b) substituted by S.I. 2014/129 reg. 9(b)
- reg. 20(3)(fa) inserted by S.I. 2012/3086 reg. 2(12)(d)
- reg. 20(3)(fa) inserted by S.I. 2013/62 reg. 2(10)(d)
- reg. 21(1A)-(1D) inserted by S.I. 2012/3086 reg. 2(13)
- reg. 21(1A)-(1D) inserted by S.I. 2013/62 reg. 2(11)
- reg. 21A21B inserted by S.I. 2012/672 reg. 2(2)
- reg. 27(2)(e)(i) words inserted by S.I. 2013/590 reg. 2(4)
- reg. 27(2)(e)(i) words inserted by S.I. 2013/570 reg. 5
- reg.32(5) added by S.I. 1992/3008 reg.13
- reg.35(2A) added by S.I. 1998/295 reg.3
- reg. 36A inserted by S.I. 2004/927 reg. 5(2)
- reg. 36A inserted by S.I. 2004/785 reg. 5(2)
- reg. 37(1A) inserted by S.I. 2004/927 reg. 6(b)
- reg. 37(1A) inserted by S.I. 2004/785 reg. 6(b)
- reg. 37(1A)(a) full stop substituted by S.I. 2014/600 Sch. para. 3(b)(i)
- reg. 37(1A)(b) omitted by S.I. 2014/600 Sch. para. 3(b)(ii)
- reg.37(4) added by S.I. 1998/295 reg.4(2)
- reg.38Sch.3 para 4(b) amended by S.I. 1992/3008 reg.16(2)
- reg.45(1A) added by S.I. 1993/773 reg.5
- reg.45(6A) added by S.I. 1998/295 reg.6
- reg.45A added by S.I. 1998/295 reg.7(2)
- reg. 45A omitted by S.I. 2014/600 Sch. para. 3(d)
- reg. 45A revoked by S.I. 2014/600 Sch. Pt. 2
- regs.46(2)(b)52(2)(b) amended by S.I. 1996/2405 reg.2
- regs.46(2)(b)52(2)(b) amended by S.I. 1996/2405 reg.2
- reg. 47(6A)(a) words substituted by S.I. 2014/600 Sch. para. 3(e)(iii)
- reg. 52(2)(b) words inserted by S.I. 2013/630 reg. 56(4)
- reg. 52(2)(b) words inserted by S.I. 2013/570 reg. 8
- reg.52(2A) added by S.I. 1993/773 reg.6(c)
- reg. 53(1)(1A) omitted by S.I. 2005/617 Sch. para. 151
- reg. 53(1A) inserted by S.I. 1996/675 Sch. para. 10
- reg.54(3A) added by S.I. 1992/3008 reg.18
- reg.54(5)(d) added by S.I. 1994/505 reg.8(a)(iii)
- reg. 54(5)(d) words inserted by S.I. 2013/630 reg. 56(5)
- reg. 54(5)(d) words inserted by S.I. 2013/570 reg. 9(a)

- reg.54(6A)(6B) added by S.I. 1994/505 reg.8(c)
- reg. 54(6A) words inserted by S.I. 2013/630 reg. 56(5)
- reg. 54(6A) words inserted by S.I. 2013/570 reg. 9(b)
- reg.54(9A) added by S.I. 1993/773 reg.7(a)