

**THE COUNCIL TAX (ADMINISTRATION & ENFORCEMENT) REGULATIONS 1992
AS AMENDED BY THE COUNCIL TAX (ADMINISTRATION & ENFORCEMENT) (AMENDMENT) (NO.2) REGULATIONS 1993,
THE COUNCIL TAX (ADMINISTRATION & ENFORCEMENT) (AMENDMENT) REGULATIONS 1998,
THE COUNCIL TAX (ADMINISTRATION AND ENFORCEMENT) (AMENDMENT) (NO. 2) (ENGLAND) REGULATIONS 2003
AND THE COUNCIL TAX AND NON-DOMESTIC RATING (AMENDMENT) (ENGLAND) REGULATIONS 2006**

SCHEDULE 5 CHARGES CONNECTED WITH DISTRESS

1. The sum in respect of charges connected with the distress which may be aggregated under Regulation 45(2) shall be as set out in the following Table-

<i>(1) Matter connected with distress</i>	<i>(2) Charge</i>
A	For making a visit to premises with a view to Levying distress (where no levy is made) -
	(i) where the visit is the first or only such visit): £24.50
	(ii) where the visit is the second such visit: £18.50
B	For levying distress: The lesser of -
	(i) the amount of the costs and fees reasonably incurred: and
	(ii) the relevant amount calculated under paragraph 2(1) with respect to the levy.
C	For one attendance with a vehicle with a view to the removal of goods (where, following the levy, goods are not removed): Reasonable costs and fees incurred.
D	For the removal and storage of goods for the purpose of sale: Reasonable costs and fees incurred.
E	For the possession of goods as described in paragraph 2(2)
	(i) for close possession (the man in possession to provide his own board): £15.00 per day.
	(ii) for walking possession: £12.00
F	For appraisal of an item distrained at the request in writing of the debtor Reasonable fees and expenses of the broker appraising.
G	For other expenses of, and commission on, a sale by auction-
	(i) where the sale is held on the auctioneer's premises: the auctioneer's commission fee and out-of-pocket expenses (but not exceeding in aggregate 15% of the sum realised), together with reasonable costs and fees incurred in respect of advertising.
	(ii) where the sale is held on the debtor's premises: The auctioneer's commission fee (but not exceeding 7.5% of the sum realised), together with the auctioneer's out-of-pocket expenses and reasonable costs and fees incurred in respect of advertising.
H	Where no sale takes place by reason of payment or tender in the Circumstances referred to in Regulation 45(4);
	Either:
	(i) £24.50, or
	(ii) the actual costs incurred, to a maximum of 5% of the amount in respect of which the liability order was made.

2.- (1) In head B of the Table to paragraph 1, "the relevant amount" with respect to a levy means;-
(a) where the sum due at the time of the levy does not exceed £100, £24.50;
(b) where the sum due at the time of the levy exceeds £100, 24.5% on the first £100 of the sum due, 4% on the next £400, 2.5% on the next £1,500, 1% on the next £8,000 and 0.25% on any additional sum; and the sum due at any time for these purposes means so much of the amount in respect of which the liability order concerned was made as is outstanding at the time.

(2) An authority takes close or walking possession of goods for the purpose of head E of the Table in paragraph 1 if it takes such possession in pursuance of an agreement:-
(a) to which the debtor is a signatory;
(b) which is made at the time that the distress is levied; and
(c) (without prejudice to such other terms as may be agreed) which is expressed to the effect that, in consideration of the authority not immediately removing the goods distrained upon from the premises occupied by the debtor and delays its sale of the goods, the authority may remove and sell the goods after a later specified date if the debtor has not by then paid the amount distrained for (including charges under this Schedule).
and an authority takes close possession of goods on any day for those purposes if during the greater part of the day a person is left on the premises in physical possession of the goods on behalf of the authority under such an agreement.

2A.-No charge shall be payable under head F of the table to paragraph 1 in respect of the appraisal of an item unless the debtor has been advised of the charge and the manner of its calculation, before the appraisal is made.

3.- (1) Where the calculation under this Schedule of a percentage of a sum results in an amount containing a fraction of a pound., that fraction shall be reckoned as a whole pound.

(2) In the case of dispute as to any charge under this Schedule (other than a charge of prescribed amount) the debtor or the authority may apply to the district judge of the county court for the district in which the distress was or is intended to be levied for the amount of the charge to be taxed.

(3) On such application, the district judge may give such directions as to the costs of the taxation as he thinks fit; and any such costs directed to be paid by the debtor to the charging authority shall be added to the sum which may be aggregated under Regulation 45(2).

(4) References in the Table to paragraph 1 to costs, fees and expenses include references to amounts payable by way of value added tax with respect to the supply of goods or services to which the costs, fees and expenses relate.