

Priorities between AEOs where all orders concerned are made post 31/3/93

		Action for employer	Relevant regulations
Council tax AEO	and council tax AEO	apply AEOs in date order. applying later order to residue of earnings (but see note (3))	regulation 42(1) of Council Tax (administration and Enforcement) Regulations (SI 1992/613, as substituted by SI 1992/3008)
	and 1971 Act AEO	apply AEOs in date order. applying later order to residue of earnings (but see note (1))	regulation 42(2) of Council Tax (Administration and Enforcement) Regulations (SI 1992/613, as substituted by SI 1992/3008)
	and child support DEO	apply AEOs in date order. applying later order to residue of earnings	regulation 42(2) of Council Tax (Administration and Enforcement) Regulations (SI 1992/613, as substituted by SI 1992/3008)
	and community charge AEO	process CC AEO when received. applying it to residue of earnings	net earnings as defined in regulation 27(1) of Community Charge (Administration and Enforcement) Regulations (SI 1989/438, as amended by SI 1992/219 and 1993/775)
Community charge AEO	and community charge AEO	apply AEOs in date order, applying later order to residue of earnings	regulation 37A(2) of Community Charge (Administration and Enforcement) Regulations (as inserted into SI 1992/438 by SI 1993/775)
	and 1971 Act AEO	apply AEOs in date order, applying later order to residue of earnings (but see note (2))	regulation 37A(3) of Community Charge (Administration and Enforcement) Regulations (as inserted into SI 1992/438 by SI 1993/775)
	and Child Support DEO	apply AEOs in date order, applying later order to residue of earnings	regulation 24 of Child Support (Collection and Enforcement) Regulations (SI 1992/1989)
	and council tax AEO	process CC AEO when received. applying it to residue of earnings	net earnings as defined in regulation 32 of SI 1992/613, as amended by SI 1993/773

Note (1): an employer shall not deal with a 'non-priority order' until he has dealt with the council tax AEO or AEOs and any other order under the Attachment of Earnings Act 1971 or section 31(2) of the Child Support Act 1991. In this context a 'non-priority order' is an order made on or after 1 April 1993 under the 1971 Act either wholly or in part in respect of the payment of a judgement debt or payments under an administration order.

Note (2): an employer shall not deal with a 'non-priority order' until he has dealt with the community charge AEO or AEOs, and any other order under the Attachment of Earnings Act 1971 or section 31(2) of the Child Support Act 1991. In this context a 'non-priority order' is an order made on or after 1 April 1993 made either wholly or in part in respect of the payment of a judgement debt or payments under an administration order.

Note (3): an employer shall not action a council tax AEO if there is already two council tax AEOs in payment. The local authority should be notified accordingly.

Priorities between Community Charge AEOs, Council TAX AEOs and 1971 Act AEOs made on or before 31.3.93, and other AEOs

		Action for employer	Relevant regulations
Community Charge order made on or before 31 March 1993 in Payment	1971 Act order received	1971 Act order to be dealt with on the basis of the residue of earnings	Regulation 37(2)(b) of the Community Charges (Administration and Enforcement) Regulations (SI 1989/438)
	further pre 31 March 1993 community charge order received	must wait until first community charge order cleared	regulation 37(1) of the Community Charges (Administration and Enforcement) Regulations (SI 1989/438)
	further post 31 March 1993 community charge order received	must wait until first community charge order has cleared	(New regulation 37A inserted by SI 1993/775 only applies where all orders are made after 31 March 1993)
	Child Support Act order received	apply orders in date order. applying later order to residue of earnings	regulation 24(2)(b) of Child Support (Collection and Enforcement) Regulations (SI 1992/1989)
	Council tax order received	process council tax order when received on basis of residue of earnings	net earnings as defined in regulation 32 of the Council Tax (Administration and Enforcement) Regulations (SI 1992/613) as amended by SI 1993/773
1971 Act order made before 1 April 1993 in payment	Pre 31 March 1993 community charge order received	must wait until 1971 Act order cleared	regulation 37(2)(a) of the Community Charges (Administration and Enforcement) Regulations (SI 1989/438)
	Post 31 March 1993 community charge order received	must wait until 1971 Act order cleared	(New regulation 37A inserted by SI 1993/775 only applies to orders made after 31 March 1993)
	council tax order received	apply AEOs in date order. applying later order to residue of earnings (but see note (1))	regulation 42(2) of Council Tax (Administration and Enforcement) Regulations (SI 1992/613. As substituted by SI 1992/3008

Note (1): an employer shall not deal with a 'non-priority order' until he has dealt with the council tax AEO or AEOs and any other order under the Attachment of Earnings Act 1971 or section 31(2) of the Child Support Act 1991. In this respect a 'non-priority order' is an order made under the 1971 Act either wholly or in part in respect of the amount of a judgement debt or payments under an administration order.