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EMPLOYMENT TRIBUNALS

Claimant: Ms S Augustine
Respondent: Barts Health NHS Trust
Heard at: East London Hearing Centre
On: 8 January 2024
Before: Employment Judge Jones

Representation

Claimant: Mr D Mayfield, Trade Union Representative
Respondent: Mr A Ross, Counsel

JUDGMENT

The complaint of unauthorised deductions from wages is not well-founded.

The claim fails and is dismissed.

REASONS

1. In this claim the Claimant complained of unlawful deduction of wages. It was her case that the Respondent had no lawful right to deduct money from her wages in accordance with an Attachment of Earnings Order served on the Respondent by the Claimant's local authority, the London Borough of Waltham Forest. The deductions were made in respect of unpaid council tax liability. The Claimant sought an order that the Respondent pay back two deductions of £329.94 which had been taken from her salary, at the time she issued the claim. The Respondent had made another three deductions by the time of this hearing. The Claimant disputed that there was a liability order against here and contested the validity of the Attachment of Earnings Order.
2. The Claimant has not challenged the amount of the deduction and therefore that is not an issue for this court. However, she did challenge the legal basis on which the deductions were made.

Evidence

3. The Tribunal heard from the Claimant in evidence and on behalf of the Respondent, from Terri Gall, Head of Payroll Services. Both witnesses presented the Tribunal with sworn witness statements. The Tribunal was also presented with a bundle of documents. Additional documents were also submitted.
4. The Tribunal apologises to the parties for the delay in the promulgation of this judgment and reasons. This was due to pressure of work on the judge.
5. The Tribunal makes the following findings of fact from the evidence in the hearing. The Tribunal has not made a finding on everything said or referred to in the hearing but only on those matters that relate to the issue in this case, which is whether the Respondent made unlawful deductions from the Claimant's wages.

Findings of fact

6. The Claimant is employed by the Respondent and has been employed since 1992. The Claimant currently works as a Medical Secretary at Whipps Cross University Hospital.
7. The Claimant's most recent terms and conditions of employment were in the bundle of documents and dated 9 September 2011. There is no reference to deductions from wages in this document.
8. On 25 October 2022 the Claimant received a court summons to attend Thames Magistrates Court in relation to Council Tax. The document was completed by Deborah Lowe of Waltham Forest to the Magistrates Court for 364 Council Tax summonses at a hearing on 22 November 2022 at 2pm. This was to be a virtual hearing. The notice clearly stated that it was for Council Tax arrears and gave details of the hearing at which the application would be decided.
9. The Claimant told the Tribunal that she did not believe that this was an official document because it did not have a crown seal, there was no case number and no reference to a court official. The document notified the Claimant that the London Borough of Waltham Forest was going to make this application at that hearing. The notice did not say that it had been sent to her by the Court as it had been sent to her by the Council. The notice gave the Claimant the opportunity to attend the magistrates court on 22 November to object to any liability order being made against her. She was advised that due to Covid restrictions, she could attend remotely by video link. It is the Claimant's position that she is not under a legal duty to pay Council Tax and that the London Borough of Waltham Forest does not have the power to enforce such a duty on her. Before this document was sent to the Claimant, she and Waltham Forest had been in dispute over her obligation to pay Council Tax.

10. The Claimant did not attend court on 22 November. She also did not communicate with the London Borough of Waltham Forest to have her case removed from the list to be considered by the magistrate on the day.
11. On 22 November 2022, the Magistrate at Thames Magistrates Court made an order granting the London Borough of Waltham Forest, 3398 liability orders. A liability order against the Claimant was among those orders. A copy of the Court Order was at page 41 of the bundle. In this hearing, the Claimant did not accept that this was a valid Court Order.
12. The Claimant next received a copy of a Council Tax Attachment of Earnings Order, made on 21 July 2023. This was a document set out on Waltham Forest headed paper. It stated that it was made under Regulation 37 of the Council Tax (Administration & Enforcement Regulations 1992). Regulation 37 states as follows:

37(1) Where a liability order has been made and the debtor against whom it was made is an individual, the authority which applied for the order may make an order under this regulation to secure the payment of any outstanding sum which is or forms part of the amount in respect of which the liability order was made.

(2) An order under this regulation—

(a) shall be in the form specified in (and accordingly contain the matters specified in) Schedule 3; and

(b) shall remain in force until discharged under regulation 41(2) or the whole amount to which it relates has been paid (whether by attachment of earnings or otherwise).

(3) The authority may serve a copy of the order on a person who appears to the authority to have the debtor in his employment; and a person on whom it is so served who has the debtor in his employment shall comply with it.

13. The Attachment of Earnings Order referred to the fact that Thames Magistrates Court had issued a liability order under Regulation 34 of the Council Tax Administration & Enforcement Regulations 1992.
14. The order was not signed with a wet signature, but it had the printed signature of Jill Campling, Revenues Officer, Proper Officer of the Authority, on it. With the Attachment of Earnings Order, the Claimant was provided with Guidance notes, a table of deductions to be made and a copy of Regulations 32 and 38 – 42 of the Regulations. The Claimant confirmed in the hearing that she read some of those documents but not all. Her evidence was that the Respondent should have used a form N337 to request the Attachment of Earnings Order and as she had not seen one, that made the whole process invalid.
15. The Attachment of Earning Order was addressed to the Respondent and ordered it to make deductions from the Claimant's net earnings at the times and at the rates specified in Regulation 38. The judgment sum was £1,520.85 at the date of the order. The Respondent was ordered to make

deductions from the Claimant's net earnings at the rate specified in Regulation 38 and to pay each sum deducted to the London Borough of Waltham Forest. The Respondent had to notify Waltham Forest in writing, within 14 days if the Claimant was no longer employed by it. Failure to do so would have caused the Respondent to be subjected to a fine.

16. As it was copied to the Claimant, it also gave her notice that the process had now moved on to her employer being ordered to make deductions from her wages.
17. Attached to the Attachment of Earnings Order (AOE), was a recovery and enforcement notice. The Respondent had to complete part of the form to confirm that it had received the Attachment of Earnings Order, that the Claimant was still in their employment and confirm when the deductions from salary would begin. The Claimant also had a copy of this document.
18. In the Guidance attached to the Order for employers, the following was stated: -

“Introduction

1. *The Department of Environment, Transport & The Regions has prepared this not to help employers with the administrative of Council Tax Attachment of Earnings Orders (CTAEOs). CTAEOs may be issued by local authorities following the granting of a liability order in respect of a council tax debt in accordance with the Council Tax (Administrative and Enforcement) Regulations 1992, as amended.*
2. *A CTAEO is a legal document and places certain duties on the employer and the debtor alike..... Failure to carry these out could lead to a fine.*
3. *If this is the first CTAEO that you have received you will note that while they follow the broad principles of AEOs arising from the Attachment of Earnings Act 1971 in that a regular deduction is to be made from net earnings, there are, however, a number of important differences. For instance, with CTAEO's the deduction is calculated by the employer rather than specified by the court.*

An outline of the Procedure

4. *The sequence of events leading to the issue of a CTAEO is as follows:*
 - a. *When a local authority issues a council tax bill and a reminder but does not receive payment, it may apply to a Magistrates Court for a summons directing a person to appear before the court to explain when the council tax has not been paid;*

- b. *If non-payment is proved, the court issues a liability order for council tax payable, plus the costs incurred by the local authority in obtaining the liability order. Once it has obtained the liability order, the local authority has a number of options, including attachment of earnings, for recovering the amount stated in the liability order;*
- c. *If it considers attachment of earnings is the appropriate course the authority will issue a CTAE0 to the employer whom it believes has the debtor in his employment, sending a copy of the order to the debtor. The order sets out the amount of council tax outstanding and requires that deductions are calculated in accordance with the regulations from net earnings. The order is in a standard form prescribed in regulations to ensure a consistent presentation of information. It must include the prescribed deduction tables and a copy of the regulations which deal with CTAE0s.”*
19. On receipt of the copy of the AOE, the Claimant wrote to her employer’s payroll office to request copies of all documents that they had, including the court order, which she stated that she had not yet received. She stated that she felt that the documents she had received were ‘*dubious*’ and that if they did not have the court order, the Respondent should not respond to them.
20. In response to the Claimant’s emails to the Respondent’s payroll, the Claimant got a short response from a senior Payroll Officer, in which he confirmed that the Respondent had not received any DEA’s for her. On 30 July she had an email from another of the Respondent’s senior Administrators who told her “*At present we have not received any court order to make deductions on your record*”.
21. The Respondent made the first deduction from the Claimant’s wage in the salary for August 2023. That was the sum of £359.42. The Claimant received her wage on 25 August and noticed that the Respondent had deducted the sum of £359.42 plus £1 administration fee.
22. The Claimant was unhappy about this and emailed the Respondent’s payroll department on the same day to complain about the deduction and to ask the Respondent to send her any paperwork that they had on this matter.
23. On the same day, the Respondent’s Information & Systems Manager, Andrew Pearce, replied to the Claimant. He told her that the Respondent did not hold a copy of the Court Order and that she should contact the London Borough of Waltham Forest for a copy. She was told that the AEO was the only paperwork they usually received for all types of orders and that on its own, it put the Respondent under a legal duty to make the necessary deductions from her wages. Mr Pearce also told the Claimant that the CTAE0 order was a legally binding document that the Respondent had to adhere to. He said that the only way to stop the order was to have it

amended by Waltham Forest. The Claimant emailed to say that he had broken the law and that he should reverse what had been done.

24. On 29 August, Mr Pearce referred the matter to Terri Garr, Head of Payroll Services. He also passed her contact details on to the Claimant. Ms Garr was familiar with AOE's, having dealt with them in previous employment as well as during her employment with the Trust. It was similar to AOE's she had processed before and as far as she was concerned, there was nothing out of the ordinary with it so as to cause any concern or to lead her to doubt its validity.
25. Ms Garr wrote to the Claimant the same day to confirm that the AEO had been correctly applied and that the Trust had acted lawfully in making deductions from her wages. She explained that a court order will be issued once the court finds that a debt exists and is proven against the alleged debtor. The Local Authority will then have to decide whether to issue a Council Tax Attachment of Earnings Order (CTAEO) to the employer of the debtor. The Court Order would usually be issued to the Claimant as the debtor. The CTAEO is a legally binding instruction to the employer to collect the debt on behalf of the local authority from the Claimant by making deductions from her pay. Once again, the Claimant was advised to contact London Borough of Waltham Forest (Waltham Forest), for her copy of the Court Order, as the Trust did not have a copy and Ms Garr believed that they would not usually receive a copy of it.
26. On 29 August the Claimant wrote to Jill Campling, Waltham Forest's Recovery & Enforcement Officer in the Revenue & Benefits Service and John Turnbull, Strategic Director, Finance and Governance. In her letter, the Claimant requested a copy of the Court Order as she believed that only the Court could make an AOE order, a copy of the liability order made against her and the name of the magistrate who made that order. If Waltham Forest was unable to produce these documents, the Claimant stated that they would have '*stolen*' the money deducted and sent to them by her employers and she threatened to take them to court to recover the money.
27. The Claimant confirmed in the hearing that she had not paid Council Tax. It is therefore highly likely that there are arrears of Council Tax on her account.
28. On 31 August, Ms Campling replied to the Claimant, enclosing copies of the documents she requested and which the Tribunal has already described above. Ms Campling explained that the Council would have made a bulk application for liability orders for up to 3000 residents and when those are granted, the Magistrate/Justice of the Peace/District Judge granting the orders would sign or print their name on the liability order certificate. The Court Order that was sent to the Claimant had the name of the Justice of the Peace (JP); Ricard Kozak printed on it as well as the name of the Clerk to the Court.
29. Ms Campling also provided the Claimant with a copy of the letter before action that had been sent to her, which advised her that Waltham Forest

had made a complaint to the Court that she had not paid her Council Tax and that on 22 November, the court will consider the Council's application for a liability order. In the letter, Waltham Forest outlined the steps it would take to enforce an order, if the outstanding balance remains unpaid. Obtaining an AOE order was included in the list. The letter advised the Claimant of the steps she would need to take if she wanted to challenge the Council's decision to obtain a liability order against her. It is likely that the Claimant received this letter and did not take those steps or take any other action.

30. Ms Campling also sent the Claimant a copy of another letter that had been sent to her once the liability order was granted in which the Council stated as follows:

"A Liability Order has been issued against you for non-payment of Council Tax.

*Your Council Tax is a priority bill – pay today!
To make a payment, call us on 020 8496 3000
To pay the balance outstanding over 3 months,
Text "yes" to 07860 018 359
We reserve the right to refuse any arrangement.*

Do not ignore this notice. CONTACT US NOW TO AVOID FURTHER ACTION AND COSTS"

31. After receiving that letter, the Claimant could have been in no doubt that a liability order had been granted by the court and that Waltham Forest were continuing to pursue the debt and was likely to take further action. Ms Campling sent the Claimant copies of other correspondence to her which included suggestions for instalment payments and advising her of different ways to pay. The Claimant did not tell the Tribunal what, if any action she took in response to that correspondence.
32. The Claimant replied to Ms Garr on 11 September threatening to take legal action against the Respondent in the small claims court for recovery of the deductions made from her salary as she believed that Waltham Forest had not complied with legal procedure, as she understood it.
33. In a letter dated 6 September, Chris Gorman, another Senior Revenues Officer with Waltham Forest, told the Claimant that *"The Council is authorised by Thames Magistrates Court to issue attachment of earnings order"*. The Claimant did not accept this.
34. On 9 October 2023, Mr Hawkins, Court Enforcement/Insolvency Officer at Waltham Forest wrote to the Claimant to confirm that there did not need to be a signed copy of the AEO from the Court to make it legal. He confirmed that the Council Tax AEO is different from those that come under the Attachment of Earnings Act 1971. The Council was satisfied that the actions it had taken fulfilled the requirements of the relevant legislation and stated that it would not continue to correspond to the Claimant on this matter. Mr Hawkins also sent the Claimant a copy of an email from the Magistrates

Court dated 25 October 2022 confirming that the summons had been granted.

35. The Claimant contacted ACAS on 20 September 2023 and the certificate was granted on 6 October. The claim of unlawful deduction of wages was issued on 10 October 2023.
36. The Claimant wrote to the Workers of England trade union on 6 September 2023 to seek advice on this matter. Mr Mayfield wrote to the Tribunal on 18 December to notify us that he was representing her from the Workers of England Trade Union. After the hearing, the Claimant wrote to the Tribunal on 14 January 2024, to request a '*continuance*' as she felt that she had not been properly represented by the Workers of England as they had not forwarded her '*evidence pack*' to the Tribunal. The Claimant confirmed that she had parted ways with the Workers of England and requested that any judgment on her case should be sent directly to her.
37. The Tribunal has had a look at the documents that the Claimant attached to her email of 14 February 2024, to the Tribunal, after the hearing. Most of the documents that she attached were already in the bundle of documents which we used during the hearing. The additional documents were as follows: (1) a download of an attachment of earnings guidance on how to apply for it, (2) a complaint the Claimant made to payroll on 25 August (which is in the bundle) and a chain of email correspondence between the Claimant and the court, the last of which was an email from Mr Hawkins to Noorjahan Begum, DSO, Thames Magistrates Court. He sent her a copy of the liability order and confirmed that Regulation 37 of the Council Tax (Administrative and Enforcement) Regulations 1992 allows a billing authority, such as a Council, to make AEOs once a liability order has been granted. The Tribunal considered all relevant documents in the case before making this judgment.

Law

38. Section 13 Employment Rights Act 1995 states as follows:

13 Right not to suffer unauthorised deductions

(1) An employer shall not make a deduction from wages of a worker employed by him unless—

(a) the deduction is required or authorised to be made by virtue of a statutory provision or a relevant provision of the worker's contract, or

(b) the worker has previously signified in writing his agreement or consent to the making of the deduction.

39. Typical examples of deductions authorised by statute as set out at 13(1)(a) include PAYE deductions in respect of income tax and National Insurance contributions and attachment from earnings order under the Attachment of Earnings Act 1971. Those are only examples – this list is not exhaustive.

40. In the Local Government Finance Act 1992, Section 1, it states as follows: Subsection (1) As regards the financial year beginning in 1993 and subsequent financial years, each billing authority shall, in accordance with this part, levy and collect a tax, to be called council tax, which shall be payable in respect of dwellings situated in its area. Subsection (2) in this Part “*billing authority*” means – (a) in relation to England, a district council or London borough council, the Common Council or the Council of the Isles of Scilly, and (b) in relation to Wales, a county council or county borough council.
41. Schedule 4 of that Act is entitled ‘Enforcement: England and Wales’. Paragraph 1(1) states that the Secretary of State may make regulations in relation to the recovery of any sum which has become payable to a billing authority under any provision included in regulations under (a) paragraph 2, 3 or 6(2) of Schedule 2 to this Act. Paragraphs 2 and 3 of Schedule 2 of the Act deal with the administration of the levying and collection of information from any person appearing to be a resident, owner or managing agent of a dwelling in the council’s area and the collection of that council tax.
42. Paragraph 3 of Schedule 4 of the Act refers to liability orders. It states that Regulations under paragraph 1(1) may provide that (a) the authority concerned may apply to a magistrates court for an order (a “liability order”) against the person by whom the sum is payable, and (b) the magistrates’ court shall make the order if it is satisfied that the sum has become payable by the person concerned and has not been paid.
43. Lastly under this Act, paragraph 5 of Schedule 4 states that (1) Regulations under paragraph 1(1) above may provide that where a magistrates’ court has made a liability order against a person (“the debtor”) and the debtor is an individual –
- (a) The authority concerned may make an order (an “attachment of earnings order”) to secure the payment of the appropriate amount;
 - (b) Such an order shall be expressed to be directed to a person who has the debtor in his employment, and shall operate as an instruction to such a person to make deductions from the debtor’s earnings and to pay the amounts deducted accordingly;
 - (c) The authority may serve a copy of the order on a person who appears to the authority to have the debtor in his employment; and
 - (d) a person who has the debtor in his employment shall comply with the order if a copy of it is served on him.
44. Subsection 5(2) states that the Regulations may include (a) provision allowing an attachment of earnings order to be varied; (b) provision requiring a person who has the debtor in his employment to comply with the order as varied if a copy of the order as varied is served on him; (c) provision requiring an order to be in a prescribed form; (d) provision requiring an order to specify the sum to which the order relates, the rate at which the debtor’s earnings are to be applied to meet the sum and such other particulars as

may be prescribed; (e) rules about the rate which may be so specified; (f) provision allowing the person who deducts and pays amounts under the order to deduct from the debtor's earnings prescribed sums, or sums determined in accordance with prescribed rules, towards his administrative costs; (g) provision requiring the person who deducts and pays amounts under the order to notify the debtor, in a prescribed manner and at any prescribed time, of the total amount of sums (including administrative costs) deducted up to the time of the notification or of the total amount of sums (including sums towards such costs) that will fall to be deducted after that time; (h) provision requiring any person on whom a copy of the order is served to notify the authority in a prescribed manner and within a prescribed period if he does not have, or subsequently ceases to have, the debtor in his employment; (i) provision that, where the whole amount to which the order relates has been paid, the authority shall give notice of that fact to any person who appears to it to have the debtor in his employment and who has been served with a copy of the order; and (j) provision allowing or requiring an order to be discharged.

45. The Council Tax (Administration and Enforcement) Regulations 1992 were made under the Local Government Finance Act 1992. Regulation 1 defines an attachment of earnings order as an order under Regulation 37. It also defines a liability order as an order under Regulation 34 or Regulation 36A(5).
46. Regulation 33 (1) states that subject to paragraph 3, before a billing authority applies for a liability order it shall serve on the person against whom the application is to be made a notice ("final notice"), which is the state every amount in respect of which the authority is to make the application. (2) states that a final notice may be served in respect of an amount at any time after it has become due.
47. Regulation 34 then describes the procedure that the billing authority (Council) has to follow to obtain a liability order. In summary, if the amount of the Council Tax remains unpaid 7 days after the final notice is served, the Council can make a complaint to a justice of the peace requesting the issue of summons directed to the person to appear before the court to show why he has not paid the sum which is outstanding. If the amount remains outstanding at the time of the court hearing, subsection (6) gives the court the power to make the order if it is satisfied that the sum has become payable by the defendant and has not been paid.
48. Regulation 37(1) states that where a liability order has been made and the debtor against whom it was made is an individual, the authority which applied for the order may, subject to paragraph (4), make an order under this regulation to secure the payment of the appropriate amount. Reg 37(2) an order under this regulation (a) shall remain in force until discharged under regulation 41(2) or the whole amount to which it relates has been paid (whether by attachment of earnings or otherwise). Reg 37(3) states that the authority may serve a copy of the order on a person who appears to the authority to have the debtor in his employment; and the person on whom it is so served who has the debtor in his employment shall comply with it.

49. Regulation 38 deals with deductions to be made under an attachment of earnings order. It states in subsection 1(b), that where the debtor's earnings from the employer are payable monthly, a sum equal to the appropriate percentage of the net earnings otherwise payable on that payday; and for this purpose the appropriate percentage is the percentage (or percentages) specified in column 2 of table B [in schedule 4] in relation to the band in column one of that table within which the net earnings fall. The section sets out a formula for calculating the sum to be deducted from the debtor's earnings.
50. Regulation 39 (1) states that an employer who deducts and pays amount under an attachment of earnings order may, on each occasion that he makes such a deduction, also deduct from the debtor's earnings the sum of £1 towards his administrative costs.
51. Regulation 39 (2) states that an employer who deducts and pays amounts under an attachment of earnings order shall, in accordance with paragraph (3), notify the debtor in writing of – (a) the total amount of the sums deducted under the order up to the time of the notification; or (b) the total amount of the sums that will fall to be deducted after that time. such a notification must be given at the time that the pay statement given by the employer to the debtor next after a deduction has been made is so given, or if no such statements are usually given by the employer, as soon as practicable after a deduction has been made.
52. The Schedule of deductions to be made an attachment of earnings order states under Table B – Deductions from Monthly Earnings that if the net earnings of the debtor is exceeding £1,420 per month but not exceeding £2,020, then the deduction rate is 17%.
53. Regulation 56(2) confirms that object subject to paragraph (3) a person shall be guilty of an offence if, following the service on him of a copy of an attachment of allowances order or an attachment of earnings order, he is under a duty to comply with the order by virtue of regulation 37(3), and he fails to do so. Regulation 56(3) states that it shall be a defence for a person charged with an offence under paragraph (2) to prove that he took all reasonable steps to comply with the order.
54. There is no significant difference between the document the Claimant produced as Schedule 3 of Regulation 37 of the Council Tax (Administration and Enforcement) Regulations 1992 and that set out at paragraph 48 above. The Claimant may have referenced an older version of the Regulation. The Tribunal was assisted in coming to that conclusion where the space for the date on the Claimant's document is written as 'Dated199 .'. This would suggest that was the form used in the 1990s. The form of words referred to at paragraph 48 above stated that it is the version in existence from 6 Aril 2014 to the present.

Applying Law to Facts

55. The Claimant was incorrect when she stated that the Respondent need to see a copy of the liability order before it could comply with the attachment

of earnings order. Regulation 37(3) states that the authority (in this case Waltham Forest), may serve a copy of the order on a person who appears to the authority to have the debtor in his employment (i.e., the Respondent). The Respondent is the Claimant's employer and is therefore, bound to comply with it. There is no discretion. The Regulation states that the employer '*shall*' comply with it. There is no requirement in the Regulations or in the Local Government Finance Act 1992, from which the Regulations derive their authority; for the Respondent to have sight of the liability order before complying with it.

56. The Respondent was under no obligation or duty to investigate or validate the process undertaken by Waltham Forest.
57. From the evidence produced, the Tribunal is satisfied that Waltham Forest followed the process outlined in the relevant legislation as set out above. First, the Claimant received a letter notifying her that the Council had complained to the Court that she was in arrears with her Council Tax. The Claimant confirmed in the hearing that she was in arrears with her Council Tax, although she did not believe that she had to pay it. The Claimant was informed that the Court had issued a summons against her. She was told that the Court would consider whether or not to issue a liability order against her at a hearing and subsequently, the attachment of earnings order was sent to her employer and a copy sent to her. There is an error in the date on the magistrate's order but that does not make it ineffective.
58. According to Section 13 of the Employment Rights Act 1996, a permitted deduction from the Claimant's wages is a deduction required or authorised to be made by virtue of a statutory provision. An example of which is an attachment or earnings order.
59. The duty on each householder, resident, or owner of a dwelling to pay Council Tax is set out in the Local Government Finance Act 1992, Section 1(1) as set out above. The Act allows the Secretary of State to make regulations in relation to recovery of Council Tax (See paragraph 41 above). The Tribunal has set out above the power given to Waltham Forest to apply for a liability order and then to enforce that order. The liability order against the Claimant is signed in type by the magistrate who made it. It is authentic and effective.
60. There is a process for individuals to apply for an attachment of earnings order against other individuals and that is governed by the Attachment of Earnings Act 1971. The authority did not follow that process when it applied for the order against the Claimant. Schedule 4, paragraph 5 of the Act gives Waltham Forest the power to make an order, i.e., an attachment of earnings order – to secure payment of the appropriate amount. Waltham Forest had to power to make the Attachment of Earnings order in respect of the amount due to it, which was set out in the liability order dated 22 November 2022. This is a separate and different process to that governed by the 1971 Act. Councils have special power given to them by statute and regulation to levy and enforce Council Tax.

61. The Respondent had no choice but to comply with the Attachment of Earnings Order sent to them by Waltham Forest. The Tribunal refers to Regulation 56(2), referred to in paragraph 53 above in which it confirmed that the Respondent would be guilty of a criminal offence if it did not take all reasonable steps to comply with the attachment of earnings order served on it. There is no obligation for it to ask to see court orders or anything else once it receives an attachment of earnings order. As the Claimant's employer, once it received the order, it only had to confirm that the Claimant (the debtor) was still employed by it and if so, it had to make the deductions at the rate set out in the statute. This is what the Respondent did. It also had the right to deduct £1 administrative fee in respect of the additional time and costs incurred by complying with the order.
62. It is this Tribunal's judgment that the Respondent has properly complied with the attachment of earnings order sent to it by the London Borough of Waltham Forest. The deductions from the Claimant's wage were made in accordance with that order and in compliance with the Regulations. The Respondent made deductions from the Claimant's wages by virtue of a statutory provision, in accordance with an order which was properly obtained. This is one of the permitted exceptions to the right not to suffer unauthorised deductions.
63. It is this Tribunal's judgment that the Respondent has not made unauthorised deductions from the Claimant's wages.
64. The claim fails and is dismissed.

Employment Judge Jones
Dated: 15 April 2024