

**2023 No. 27**

**ENFORCEMENT**

**The Diligence against Earnings (Variation) (Scotland)  
Regulations 2023**

<i>Made</i>	- - - -	<i>1st February 2023</i>
<i>Laid before the Scottish Parliament</i>		<i>3rd February 2023</i>
<i>Coming into force</i>	- -	<i>6th April 2023</i>

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 49(7)(a), 53(3) and 63(6) of the Debtors (Scotland) Act 1987(a) and all other powers enabling them to do so.

**Citation and commencement**

1. These Regulations may be cited as the Diligence against Earnings (Variation) (Scotland) Regulations 2023 and come into force on 6 April 2023.

**Rate of deductions in diligence against earnings**

2. In the Debtors (Scotland) Act 1987—

- (a) in sections 53(2)(b) (deductions to be made under current maintenance arrestments) and 63(4)(b) (deductions to be made under conjoined arrestment orders), for “18.63”(b) substitute “21.56”, and
- (b) for Tables A, B and C of schedule 2(c) (deductions to be made under earnings arrestment), substitute respectively Tables A, B and C in the schedule of these Regulations.

*TOM ARTHUR*

Authorised to sign by the Scottish Ministers

St Andrew’s House,  
Edinburgh  
1st February 2023

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(a) 1987 c. 18. The functions of the Lord Advocate were transferred to the Secretary of State by S.I. 1999/678 and to the Scottish Ministers by section 53 of the Scotland Act 1998 (c. 46).  
(b) This sum was most recently substituted by S.S.I. 2021/409.  
(c) Tables A, B and C were most recently substituted by S.S.I. 2021/409.

# SCHEDULE

Regulation 2(b)

TABLE A: DEDUCTIONS FROM WEEKLY EARNINGS

<i>Net earnings</i>	<i>Deduction*</i>
Not exceeding £150.94	Nil
Exceeding £150.94 but not exceeding £545.57	£4.00 or 19% of earnings exceeding £150.94, whichever is the greater
Exceeding £545.57 but not exceeding £820.21	£74.98 plus 23% of earnings exceeding £545.57
Exceeding £820.21	£138.15 plus 50% of earnings exceeding £820.21

TABLE B: DEDUCTIONS FROM MONTHLY EARNINGS

<i>Net earnings</i>	<i>Deduction*</i>
Not exceeding £655.83	Nil
Exceeding £655.83 but not exceeding £2,370.49	£15.00 or 19% of earnings exceeding £655.83, whichever is the greater
Exceeding £2,370.49 but not exceeding £3,563.83	£325.79 plus 23% of earnings exceeding £2,370.49
Exceeding £3,563.83	£600.25 plus 50% of earnings exceeding £3,563.83

TABLE C: DEDUCTIONS FROM DAILY EARNINGS

<i>Net earnings</i>	<i>Deduction*</i>
Not exceeding £21.56	Nil
Exceeding £21.56 but not exceeding £77.93	£0.50 or 19% of earnings exceeding £21.56, whichever is the greater
Exceeding £77.93 but not exceeding £117.17	£10.71 plus 23% of earnings exceeding £77.93
Exceeding £117.17	£19.73 plus 50% of earnings exceeding £117.17

\*When applying a percentage the calculation should be done to two decimal places of a penny and the result rounded to the nearest whole penny, with an exact half penny being rounded down.

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations make changes to certain figures relating to diligence against earnings in Part 3 of the Debtors (Scotland) Act 1987 (“the Act”).

Regulation 2(a) increases the figure in sections 53(2)(b) and 63(4)(b) of the Act, used to determine the sum to be deducted from earnings subject to current maintenance arrestment or conjoined arrestment order, from £18.63 to £21.56.

Regulation 2(b) substitutes new Tables A, B and C for those in schedule 2 of the Act which describe the deductions to be made from earnings subject to an earnings arrestment.

These increases have been calculated by reference to the inflation rate for the period between October 2020 and October 2022.

In accordance with sections 49(8), 53(4) and (5), 63(7) and (8) and 69(1) and (2) of the Act, these Regulations do not apply to existing diligences until the Regulations are intimated to employers, unless employers choose to apply them. If they do not choose to do so the figures substituted by previous regulations will continue to apply until intimation takes place.

A Business and Regulatory Impact Assessment has been prepared and is available online at [www.legislation.gov.uk](http://www.legislation.gov.uk).

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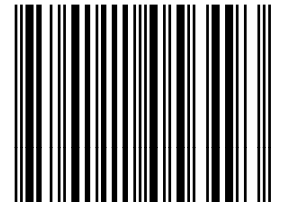
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