SCOTTISH STATUTORY INSTRUMENTS

2024 No. 293

ENFORCEMENT

The Diligence against Earnings (Variation) (Scotland) Regulations 2024

Made - - - -	*29th October 2024*
Laid before the Scottish Parliament	*31st October 2024*
Coming into force - -	*6th April 2025*

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 2024 and come into force on 6 April 2025.

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 "21.56"(**b**) substitute "24.66", 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.

IVAN MCKEE
Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
29th October 2024

(**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. 2023/27.
(**c**) Tables A, B and C were most recently substituted by S.S.I. 2023/27.

SCHEDULE

Regulation 2(b)

TABLE A: DEDUCTIONS FROM WEEKLY EARNINGS

Net earnings	*Deduction*[1]
Not exceeding £172.61	Nil
Exceeding £172.61 but not exceeding £345.22	£2.30 or 15% of earnings exceeding £172.61, whichever is the greater
Exceeding £345.22 but not exceeding £575.37	£25.89 plus 20% of earnings exceeding £345.22
Exceeding £575.37 but not exceeding £863.06	£71.92 plus 25% of earnings exceeding £575.37
Exceeding £863.06	£143.84 plus 50% of earnings exceeding £863.06

[1] 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.

TABLE B: DEDUCTIONS FROM MONTHLY EARNINGS

Net earnings	*Deduction*[1]
Not exceeding £750.00	Nil
Exceeding £750.00 but not exceeding £1,500.00	£10.00 or 15% of earnings exceeding £750.00, whichever is the greater
Exceeding £1,500.00 but not exceeding £2,500.00	£112.50 plus 20% of earnings exceeding £1,500.00
Exceeding £2,500.00 but not exceeding £3,750.00	£312.50 plus 25% of earnings exceeding £2,500.00
Exceeding £3,750.00	£625.00 plus 50% of earnings exceeding £3,750.00

[1] 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.

TABLE C: DEDUCTIONS FROM DAILY EARNINGS

Net earnings	*Deduction*[1]
Not exceeding £24.66	Nil
Exceeding £24.66 but not exceeding £49.32	£0.33 or 15% of earnings exceeding £24.66, whichever is the greater
Exceeding £49.32 but not exceeding £82.19	£3.70 plus 20% of earnings exceeding £49.32
Exceeding £82.19 but not exceeding £123.29	£10.27 plus 25% of earnings exceeding £82.19
Exceeding £123.29	£20.55 plus 50% of earnings exceeding £123.29

[1] 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 a current maintenance arrestment or conjoined arrestment order where all the debts are current maintenance, from £21.56 to £24.66.

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.

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, Child Rights and Wellbeing Impact Assessment and Fairer Scotland Duty Assessment have been prepared and are available online at www.legislation.gov.uk.

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