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# EMPLOYMENT TRIBUNALS

**Claimant:** Mr M Moro

**Respondent:** B & Q Plc

**Heard at:** East London Hearing Centre

**On:** 29 January 2020

**Before:** Regional Employment Judge Taylor

## Representation

**Claimant:** In person

**Respondent:** Ms J Price, Counsel

# JUDGMENT

**The judgment of the Tribunal is that the respondent did not make unauthorised deductions from the claimant's wages.**

# REASONS

1. The claimant presented a claim form on 7 August 2019 alleging that the respondent had made unlawful deductions from his wages in the sum of £1809.81. The respondent defended the claim. The respondent accepts that it made deductions from the claimant's wages but contends that such deductions were lawful.

2. The claimant attended in person and the respondent was represented by Ms Price of counsel open/assisted by Mr B Shepard, solicitor). Mr Glenn Roots, supervisor/compliance partner in the respondent's payroll department attended having prepared a witness statement and was prepared to give evidence. The respondent provided a skeleton argument and a bundle of documents comprising 62 pages.

### **The claimant's allegations and submissions**

3. It was not entirely clear why the claimant had presented this claim. The claimant had sent copies of liability orders dated 25 April 2017, 3 July 2018, 15 January 2019 to the Tribunal in advance of the hearing, copies of the liability orders were also in the file of documents the respondent had prepared for the hearing at 54-59. At the outset of the hearing, the claimant accepted that he was a resident of the London Borough of Waltham Forest and owed the London Borough of Waltham Forest Council tax in respect of the years in question. The claimant also accepted that he had received notices of court hearings and had seen copies of the corresponding council tax attachment of earnings orders. These were in the bundle at document numbers 23 and 43.

4. Asked to explain why he alleged that the respondent had made authorised deductions of wages the claimant gave a confused response. Firstly, he said that the respondent employer had been deducting money without a court order and that the authority to make deductions was not given by a court. He appeared to be saying that the respondent required an order from the magistrate. It was explained that the debt was with Waltham Forest and it was for them to apply for an attachment of earnings order. He then accepted that he had seen the liability orders and the attachment orders and that he understood they had been made by a court on the application of the London Borough of Waltham Forest. It then appeared that the claimant was alleging that the copy orders produced at today's hearing were in some way fraudulent. Then the claimant appeared to withdraw the allegation. The claimant then said that he had not been invited to a court hearing in respect of the liability order or to a court hearing in respect of the making of the attachment of earnings order. It was explained to the claimant that how these matters are managed by the London Borough of Waltham Forest is not a matter for this Tribunal. Certainly, it would be expected that the claimant would have received notice of proceedings and notice that an attachment of earnings order was being applied for. If he did not, perhaps this is a matter that the claimant should query with the London Borough of Waltham Forest.

5. The Tribunal had received no evidence from the claimant that might suggest that the documents provided by London Borough of Waltham Forest to the respondent were fraudulent. This allegation was entirely without merit and dismissed.

6. The claimant was asked to read the statement of Mr Roots and was asked whether he had any questions for Mr Roots. The claimant had no questions he wished to ask Mr Roots. Therefore, the unchallenged evidence of Mr Roots was accepted by the Tribunal.

7. In the absence of any material factual dispute between the claimant and the respondent the Tribunal heard submissions from the claimant and judged it unnecessary to hear oral evidence from him on oath.

### **The respondent submissions**

8. The respondent admits a deduction has been made from the claimant's wages however, any deduction was required in that it was made in accordance with a statutory provision, namely the Council Tax Administration and Enforcement) Regulations 1992.

## The facts

9. The undisputed facts were that that respondent received council tax attachment of earnings orders from Waltham Forest Council. The orders informed the respondent that Thames Magistrates Court had issued a liability order against the claimant under regulation 34 of the Council Tax (Administration and Enforcement) Regulations 1992 (“the Regulations”) in respect of outstanding amounts.

10. The 2017 Order ordered the respondent to make a deduction from the claimant’s net earnings and pay such sum to Waltham Forest Council. The 2017 order was made in the form specified in schedule 3 of the Regulations.

11. In March 2019 the respondent received a further council tax attachment of earnings order from Waltham Forest Council (the 2019 order). The 2019 order informed the respondent that Thames Magistrates Court had issued a liability order against the claimant under regulation 34, this time in respect of an outstanding amount of £2038.75. The respondent was ordered to make a deduction from the claimant’s net earnings and pay such sum to Waltham Forest Council.

12. On each occasion, Mr Roots made the practical arrangements necessary to give effect to the attachment of earnings order received from Waltham Forest Council in relation to the claimant

## The applicable law

13. An employer has a duty to pay wages but there are exceptions under which they may make unlawful deductions:

### **Section 13 Right not to suffer unauthorised deductions**

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....

### **Section 14 Excepted deductions**

[14(3)] Section 13 does not apply to a deduction from a worker’s wages made by his employer in pursuance of a requirement imposed on the employer by statutory provision to deduct and pay over to a public authority amounts determined by that authority as being due to it from the worker if the deduction is made in accordance with the relevant determination of that authority.

## Enforcement regulations

14. A procedure for enforcing a judgment debt is provided in the Council Tax (Administration and Enforcement) Regulations 1992, SI 1992/613. The order provides for enforcement by attachment of earnings to be ordered by magistrates on the application of the judgment creditor.

15. The Regulations provide that notice is given to the judgment debtor. Therefore, the claimant should have received notice of any such proceedings and the application for an attachment of earnings order.

**The tribunal's conclusions**

16. Tribunal finds that the deductions made by the respondent were lawfully made. The deductions were required and/or authorised to be made and to the attachment of earnings order.

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**Regional Employment Judge Taylor**  
**Date: 30 January 2020**