

THE ATTACHMENT (RATES AND TAXES) ACT 1901

Act 18/1901

Lane Cap 118

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1. Short title

This Act may be cited as the Attachment (Rates and Taxes) Act.

2. Interpretation

In this Act -

“attaching officer” means, in the case of Government, the Accountant-General and, in the case of any Municipal City Council or Municipal Town Council, the Chief Executive of the Municipal City Council or Municipal Town Council;

Amended by [\[Act No. 36 of 2011\]](#)

“rates and taxes” means and includes all rates or taxes leviable under any enactment on behalf of, and due to the Government, or a Municipal City Council or Municipal Town Council;

Amended by [\[Act No. 36 of 2011\]](#)

“usher” includes, in the case of a Municipal City Council or Municipal Town Council, an officer of the Municipal City Council or Municipal Town Council.

Amended by [\[Act No. 36 of 2011\]](#)

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3. Recovery of rates and taxes by attachment

- (1) Where with a view to secure and enforce payment of money due for rates or taxes, it is expedient to attach in the hands of a third party money due by the latter to the debtor, an order to that effect, as nearly as may be in the form specified in the Schedule may be issued under the hand of the attaching officer, and a copy thereof shall be served personally by an usher upon the party in whose hands such money is to be attached.

(2) Such usher shall make, at the foot of the original order, a return of service, which shall, to all intents and purposes, be deemed sufficient proof of service.

4. Attachment valid until satisfied or removed

No further formality shall be required for the validating of such attachment, which shall stand good until the sum specified therein has been paid to the attaching officer, or other person deputed by him, or until such attachment has been removed by an order of the attaching officer, served by an usher upon the garnishee.

5. Sums attached vested in attaching officer

The service of such attachment on the garnishee shall operate to vest absolutely in the attaching officer on behalf of the Government or a Municipal City Council or Municipal Town Council, as the case may be, the right to the money attached, notwithstanding any subsequent opposition or attachment which may be lodged in the hands of the garnishee by third parties.

Amended by [\[Act No. 36 of 2011\]](#)

6. Statement of debt by garnishee

(1) After service of the attachment, the garnishee shall within 8 days from the date of service, deliver to the attaching officer a declaration in writing, made and signed by him, specifying the amount due by him, the nature of the debt, any payments on account of which he may have made in respect of such debt, and also any prior attachment, which may have been lodged in his hands by other parties.

(2)(a) As soon as the garnishee has made his declaration, he shall pay to the attaching officer, or other person deputed by him, the amount declared by him to be due, or so much thereof as may suffice to satisfy the claim for rates or taxes, together with all costs due in respect thereof, including the costs of the said attachment.

(b) The receipt of the attaching officer, or other person under paragraph (a), shall be a good and sufficient discharge for him, pro tanto, in respect of any claim which the debtor may have against him.

7. Prior attachment

Where the garnishee declares that there are prior attachments lodged in his hands the money attached shall be distributed by the competent court, according to the ordinary mode of procedure before such court.

8. Declaration by garnishee

Where the garnishee declares that he is not indebted to the debtor, the attaching officer may summon the garnishee before the competent court to make his affirmative declaration according to the ordinary procedure of such court.

9. Garnishee failing to comply with attachment

Where the garnishee fails to comply with the summons, or where, in contempt of such attachment, he pays over the money attached to any person other than the attaching officer or other person deputed by him, or where, after making the declaration provided for in section 6, in the absence of any prior attachment, he fails to effect payment as directed in section 6, proceedings may be taken against him by the attaching officer in the same manner as if he were the direct debtor of the rates or taxes in arrear.

10. Taxes on animals

The powers conferred upon and the duties imposed on the Accountant-General shall, as regards the recovery of taxes on animals, be exercised by the Commissioner of Police.

SCHEDULE

WHEREAS A.B. is indebted to C.D.... in the sum of for taxes due and payable by him to the said C.D....

NOW, THEREFORE, in order to secure and enforce payment of the said sum so due by the said A.B. for taxes as aforesaid, I do hereby arrest and attach in the hands of you, the said C.D., all such money, not exceeding in amount the sum of Rs.... as may be owing by you to the said A.B., warning you not to over the same, or any part thereof, to any person other than the

And I further order you, the said C.D., within 8 days from the service of this attachment, to make and deliver to the... a declaration in writing, signed by you, specifying the amount due by you to the said A.B., the nature of your debt, and payments on account which you may have made in respect thereof, and also any attachment which, before the time of this attachment upon you, may have been lodged in your hands by any third parties claiming to be creditors of the said A.B.

Signed:
Attaching officer of: