"Goods Exempt from being taken for Council Tax Arrears, Non Domestic Rates and BID Levy Arrears & Unpaid Penalty Charge Notice cases under TCoG Regulations 2013 (4)"

* Please note that for Non Domestic Rates & BID Levy Arrears section (a) below does not apply and for these debts "tools of trade" and equipment (for example, tools, books, telephones, computer equipment and vehicles) used in your business are NOT exempt from having control taken of them.

(a)items or equipment (for example, tools, books, telephones, computer equipment and vehicles) which are necessary for use personally by the debtor in the debtor's employment, business, trade, profession, study or education, except that in any case the aggregate value of the items or equipment to which this exemption is applied shall not exceed £1,350;

(b) such clothing, bedding, furniture, household equipment, items and provisions as are reasonably required to satisfy the basic domestic needs of the debtor and every member of the debtor's household, including (but not restricted to)—

- (i)a cooker or microwave;
- (ii)a refrigerator;
- (iii)a washing machine;
- (iv)a dining table large enough, and sufficient dining chairs, to seat the debtor and every member of the debtor's household;
- (v)beds and bedding sufficient for the debtor and every member of the debtor's household; (vi)one landline telephone, or if there is no landline telephone at the premises, a mobile or internet telephone which may be used by the debtor or a member of the debtor's household;
- (vii)any item or equipment reasonably required for—
 - (aa) the medical care of the debtor or any member of the debtor's household; (bb) safety in the dwelling-house; or
 - (cc)the security of the dwelling-house (for example, an alarm system) or security in the dwelling-house;

(viii)sufficient lamps or stoves, or other appliance designed to provide lighting or heating facilities, to satisfy the basic heating and lighting needs of the debtor's household; and (ix)any item or equipment reasonably required for the care of—

(aa)a person under the age of 18;

(bb)a disabled person; or

(cc)an older person;

(c)assistance dogs (including guide dogs, hearing dogs and dogs for disabled persons), sheep dogs, guard dogs or domestic pets;

(d)a vehicle on which a valid disabled person's badge is displayed because it is used for, or in relation to which there are reasonable grounds for believing that it is used for, the carriage of a disabled person;

(e)a vehicle (whether in public ownership or not) which is being used for, or in relation to which there are reasonable grounds for believing that it is used for, police, fire or ambulance purposes; and

(f)a vehicle displaying a valid British Medical Association badge or other health emergency badge because it is being used for, or in relation to which there are reasonable grounds for believing that it is used for, health emergency purposes.