

Executive Order on the procedure for withholding part of the salary, etc. in connection with non-performing loans granted by the National Building Preservation Foundation

Executive Order No. 589 of 27 June 1994 (in force)

Legislation to which the regulation relates

[Consolidated Act No. 1088 of 29 August 2007](#)

Amendments to the regulation

Full text of the regulation

# **Executive Order on the procedure for withholding part of the salary, etc. in connection with non-performing loans granted by the National Building Preservation Foundation**

Pursuant to section 19 a (2) and (5) of the Preservation of Buildings Act, cf. Consolidated Act No. 81 of 10 February 1986, as amended by Act No. 284 of 27 April 1994, the following is laid down:

**1** – (1) The Mortgage Bank of the Kingdom of Denmark (the Mortgage Bank) shall issue orders on withholding part of the debtor's salary, etc. for the Treasury's claims with addition of interest and costs relating to non-performing government loans granted by the National Building Preservation Foundation pursuant to the Preservation of Buildings Act.

(2) Orders shall be issued following an assessment of the debtor's personal and financial circumstances.

(3) The order shall be in writing and shall state the content of sections 2, 3, 5 (4) and 6, cf. section 73 (1) of the Taxation at Source Act.

**2** – (1) Anyone who has received a withholding order shall pay the amount withheld to the Mortgage Bank. Payment shall take place as withholding takes place. The amounts shall fall due for payment on the 1st of the calendar month after the withholding, and the final date for payment shall be the 15th of the month when payment falls due. If the final date for payment is a Saturday, a Sunday or a public holiday, the deadline shall be postponed until the next working day.

(2) When effecting payment, the person who has the withholding duty shall notify the Mortgage Bank in writing of the debtor's civil registration number, name and address, the amount withheld and the income basis on which the amount to be withheld has been calculated.

**3 – (1)** Anyone who has received an order to withhold part of a debtor's salary, etc. shall, if the debtor is not or ceases to be employed by the person in question, or payment of amounts subject to a withholding duty otherwise ceases, notify the Mortgage Bank thereof in writing within five days.

(2) Upon request, the person who has the withholding duty shall also provide the Mortgage Bank with all information of the debtor's working conditions and financial circumstances relevant to the withholding. The response shall be submitted within 14 days from receipt of the request.

**4 – (1)** The debtor shall provide the Mortgage Bank with all required information on personal and financial circumstances relevant to the withholding and the issue of whether withholding can take place.

**5 – (1)** In the event that the debtor objects to the withholding decision, the issue shall be settled by the Mortgage Bank. The objection must be received by the Mortgage Bank within four weeks of notification of the decision to the debtor.

(2) If the Mortgage Bank, after having reconsidered the issue, upholds the debtor's objection, the Mortgage Bank shall decide on the issue.

(3) If the original decision to withhold part of the salary is not changed, or if the debtor maintains his objection, the case shall be submitted by the Mortgage Bank to the Ministry of Finance, which shall make the final administrative decision in the case.

(4) Implementation of a decision to withhold part of the salary shall not be postponed by the debtor's objection.

**6 – (1)** The provisions of the Taxation at Source Act on the preferential position of tax arrears shall not be affected by requirements under this Executive Order. Should the tax authorities make a decision concerning withholding, the tax claim shall take precedence.

**7 – (1)** Fines shall be imposed on anyone who violates sections 2 and 3.

**8 – (1)** This Executive Order shall enter into force on 1 August 1994.

*Ministry of the Environment, 27 June 1994*

Svend Auken

/ Karen Westerbye-Juhl

None