

Mr Frankham

020 7270 5000
foirequests@hmtreasury.gov.uk
www.gov.uk/hm-treasury

7 November 2019

Dear Mr Frankham

Ref: FOI2019/15582

Freedom of Information Act 2000: Council Tax and Business Rates administration

Thank you for your enquiry of 15 October 2019, which we have considered under the terms of the Freedom of Information Act 2000 (the FOI Act).

You asked for the following information:

"This FOIA request has been forwarded to HM Treasury by the Ministry of Justice ...

Please confirm under FOIA who is authorised to collect Government taxes excluding HMRC who do not collect or enforce local government tax.

What information you hold that confirms that Local Government council billing authorities are authorised by Central Government for council tax and business rates billing, collection and for the enforcement within the court system.

What level of court is authorised for the enforcement of government taxes by national council billing authorities, where a liability order has been made."

I can confirm that HM Treasury does hold information within the scope of your request.

Local authorities are authorised to collect Council Tax and non-domestic rates ("Business Rates") by Acts of Parliament rather than by the Government. The Local Government Finance Act 1988, as amended, outlines the authorities authorised to collect Business Rates, and contains the provisions under which billing authorities are authorised for business rates billing, collection and enforcement. Part VI sets out the authorities authorised to maintain a collection fund and general fund for business rates purposes, and schedule 9 of this Act makes general provision for the collection and recovery of Business Rates, including in the event where a sum owed has not been paid. Regulations made by the Secretary of State under powers granted by schedule 9 set out the processes in detail.

The Local Government Finance Act 1992, as amended, includes the relevant provisions for Council Tax, for example section 1 which outlines that billing authorities have the power to levy and collect Council Tax payable on dwellings in their area. The Council Tax (Administration and Enforcement) Regulations 1992 (as amended), make provision for the administration and enforcement of Council Tax under powers granted by the Local Government Finance Act 1992. Part VI of the regulations, in particular, contains provisions relevant to enforcement and references the levels of court authorised for involvement at various stages.

If you have any queries about the information in this letter, you may wish to be aware that the Ministry of Housing, Communities and Local Government hold the policy responsibility for the administration of Council Tax and Business Rates. Details of how to contact them can be found on the GOV.UK website at:

<https://www.gov.uk/government/organisations/ministry-of-housing-communities-and-local-government>

If you have any queries about this letter which relate to the Treasury, please contact us. Please quote the reference number above in any future communications.

Yours sincerely

A handwritten signature in blue ink, consisting of the letters 'IRU' in a stylized, cursive font.

Information Rights Unit

Copyright notice

Most documents HM Treasury supplies in response to a Freedom of Information request, including this letter, continue to be protected by Crown copyright. This is because they will have been produced by Government officials as part of their work. You are free to use these documents for your information, for any non-commercial research you may be doing and for news reporting. Any other re-use, for example commercial publication, will require the permission of the copyright holder. Crown copyright is managed by The National Archives and you can find details on the arrangements for re-using Crown copyright material at: <http://www.nationalarchives.gov.uk/information-management/re-using-public-sector-information/uk-government-licensing-framework/crown-copyright/>

Your right to complain under the Freedom of Information Act 2000

If you are not happy with this reply, you can request a review by writing to HM Treasury, Information Rights Unit, 1 Horse Guards Road, London SW1A 2HQ or by emailing us at the address below. Any review request must be made within 40 working days of the date of this letter.

Email: foirequests@hmtreasury.gov.uk

It would assist our review if you set out which aspects of the reply concern you and why you are dissatisfied.

If you are not content with the outcome of the review, you may apply directly to the Information Commissioner for a decision. Generally, the Commissioner will not make a decision unless you have exhausted the complaints procedure provided by HM Treasury which is outlined above.

The Information Commissioner can be contacted at: The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF (or via their website at: <https://ico.org.uk>).