

Mr. F Faudwatch Uk

26 November 2015

Our ref: IR132635

Dear Mr. Faudwatch Uk

Thank you for your request for information received on 2nd November 2015.

This request is being handled under the Freedom of Information Act 2000.

You asked

I believe Lambeth Borough Council use the Capita Academy system as its Software package for the provision of Council Tax. Assuming this to be correct – and the following (see below) is a true account of how payments are appropriated to a person's Council Tax account when more than one sum is outstanding for different year's liability – will LBC disclosed how the laws regarding 'appropriation of payments' are adhered to and the case authority relied on.

“When any payment is received by the Council it will, unless otherwise specified by the Taxpayer, reduce the balance outstanding for the current year's outstanding Council Tax or NNDR. Once payment in full has been made for the current financial year any payments subsequently received will go towards reducing any outstanding arrears from previous financial years.”

Our response

I can confirm that both statements are a true reflection of our allocation processes.

The council tax regulations are silent as regards payments allocations. Therefore we follow the general principles

- that a payment tendered in an amount which matches an instalment calculated under the regulations, or has been otherwise agreed with the taxpayer in advance of payment, will be allocated against that instalment,
- where the taxpayer gives clear instructions at the time of, or shortly after, the payment is made the payment will be allocated in accordance with those instructions,
- in the absence of clear instructions the council will allocate payments to the current year or youngest debt first and arrears after that is clear.

For the avoidance of doubt the council does not accept that information appended to automated payments, such as adding financial years to council tax accounts number in the reference field of an internet banking payment, is a sufficiently clear instruction.

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Freedom of Information
Olive Morris House Brixton Hill
London
SW2 1RD

If you remain dissatisfied with the outcome of the review you have a further right to appeal to the Information Commissioner, who regulates the implementation of the Freedom of Information Act. The Commissioner can be contacted at the following address:

Information Commissioner's Office
Wycliffe House
Water Lane
Wilmslow, Cheshire
SK9 5AF
Enquiry line: 0303 123 1113

Thank you for your interest in Lambeth Council.

Danielle Manston
FOI Team
Corporate Complaints Unit
London Borough of Lambeth
Enabling
Team Tel: 020 7926 0547
Website: www.lambeth.gov.uk

Olive Morris House
2nd Floor
18 Brixton Hill
London
SW2 1RL

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