

Ref: IG-10041
Contact: Information Management Services
Email: InformationRights@nottinghamcity.gov.uk



Nottingham
City Council

Information Management Services

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31 October 2017

Dear Requester

Request under the Freedom of Information Act 2000 (the Act)

The council has considered your request which was received on 20 October 2017 and our response to your questions is shown below.

Would you please confirm whether or not any measures are in place to check that allocating an unmatched payment to the oldest debt in these circumstances would have the consequences of putting the current year's liability also in arrears, and if so, in accordance with R. v Miskin Lower Justices [1953] 1 Q.B. 533, whether the payment would be moved in respect of the current year's account to avoid unnecessary recovery action, additional costs etc.?

There is no council tax regulation which relates to the allocation of cash. It is accepted practice that where there is no indication from the debtor, either expressed or implied, where a particular payment may be allocated then the creditor may apply the payment as they see fit.

In the case of R. v Miskin Lower Justices [1953] it was held that where an amount so obviously relates to a specific liability, it would be an unwarranted assumption to allocate the payment elsewhere. Thus, if the amount of the payment identifies the debt, then it must be allocated to that debt. Where the debtor states where the payment should be allocated to a specific debt, then the creditor must abide by that statement. Where the debtor does not make any reference as to where the payment should be allocated and the amount gives no clue, then it is up to the creditor to make the choice.

The council's Council Tax software applies 27 complex rules when allocating payments by matching the amount paid against various criteria. Only if the payment cannot be allocated using one of these rules is it allocated to the oldest debt.

If when making a payment a taxpayer states to which year or debt it should be paid against then we would allocate it accordingly.



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If you are unhappy with the response provided or with the handling of your request, you can ask for an internal review by email: informationrights@nottinghamcity.gov.uk or writing to the **Information Governance Specialist, Information Management Services, 4th Floor, Loxley House, Station Street, Nottingham, NG2 3NG** by stating the reasons for your dissatisfaction. Your request for an internal review should be made to the council within forty working days of the date of this letter. Please quote reference IG-10041 in all communications.

If you remain unhappy after receiving the response to your initial complaint you can request an independent review from the Information Commissioner's Office at **FOI/EIR Complaints Resolution, Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF**. You may also contact the Information Commissioner's Office by telephone on 01625 545745 or by email at mail@ico.gsi.gov.uk.

Yours sincerely

Information Rights & Insight Team
Information Management Services
Development & Growth