



South Northamptonshire Council

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www.southnorthants.gov.uk

Mr Nicolas Sternham

Via email to
[request-235872-
1fad922b@whatdotheyknow.com](mailto:1fad922b@whatdotheyknow.com)

Our Ref: SS/md
Please Ask For: Sue Smith
Direct Dial: 0300 003 0100
Direct Fax: 01327 322310
E-mail: sue.smith@chervellandsouthnorthants.gov.uk
Date: 3 February 2015

Dear Mr Sternham

Freedom of Information Act 2000

I refer to your email sent to the Council following the response to your original request for information. Please note that your email has been treated as a request for a review of the original response and I have arranged for this to be carried out. I apologise for the fact that it has taken slightly more than twenty working days to conclude the review and respond to you.

Following the review I can confirm that the Council holds the information that you seek and I accordingly respond to each of your questions as follows:

1. What does Council Tax consist of?

This is a tax on the owners and occupiers of dwellings in the Council's area pursuant to Section 1 of the Local Government Finance Act 1992. The amount is set on the basis of amounts (or precepts) set by, or notified by other local public sector bodies to, this Council which then has the legal duty to collect the sums due which are calculated in bandings according to dwelling value.

2. Is non-payment of Council Tax a criminal offence?

No.

3. Can someone be placed in jail/prison/gaol for non-payment of Council Tax?

Yes, in the event that there is non-compliance with a liability order made by a Magistrates Court and the Court decides to commit the debtor to prison.

4. Is non-payment of Council Tax dealt with as a criminal offence or a civil offence?

Neither of these terms apply. Non-payment of Council Tax can result in the seeking of a Liability Order against the non-payer in the Magistrates Court. These are civil as opposed to criminal proceedings. In the event that the terms of the Liability Order are not complied with it is possible for the Council to take a number of enforcement steps, one of which is to apply for a committal order. Breach of the terms of a committal order may result in the Court committing the non-payer to prison in certain circumstances pursuant to Regulation 47 of the Council Tax (Administration and Enforcement) Regulations 1992. However, even if imprisoned, the non-payer is not guilty of an offence.

.../...

Sue Smith Chief Executive



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protect the vulnerable and enhance performance

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5. What specific (statutory) offence consist of non-payment of the Council Tax?

See answer to question 4.

6. Can negotiation(s) take place between councils and residents to compromise over cost(s) of Council Tax?

The amount of Council Tax due is not negotiable with the collecting authority although certain discount entitlements may apply depending on individual circumstances and the Council also operates a Council Tax Reduction Scheme. Further information is available on the Council's web site at <http://www.southnorthants.gov.uk/629.htm> . Costs awarded to the Council such as summons and Liability Order costs can be the subject of potential compromise via negotiation where the circumstances of the individual case justify this.

If you are still not satisfied with the Council's response you are advised to contact the Information Commissioner directly at the Information Commissioners Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF or on mail@ico.gsi.gov.uk.

Yours sincerely

A handwritten signature in black ink that reads "Sue Smith". The signature is written in a cursive style with a large 'S' and 'M'.

Sue Smith

Joint Chief Executive

Cherwell District and South Northants Councils