



Department for Levelling Up,  
Housing & Communities

**Department for Levelling up, Housing and  
Communities**

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Mr Frankham  
**By email**

Date: **11 October 2021**

Dear Mr Frankham

**Freedom of Information Act 2000 - 12474575**

Thank you for your request for information which we received on 24 September 2021 and processed under the Freedom of Information Act 2000.

You requested:

*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.*

We can confirm that we hold the information you have requested, but as the information is already reasonably available, we are not obliged to provide it under section 21 of the Freedom of Information Act.

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 1992, as amended, includes the relevant provisions for Council Tax. For example, section 1 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. The original version of the regulations is available online here: [The Council Tax \(Administration and Enforcement\) Regulations 1992](#). Part VI of those regulations, in particular, contains provisions relevant to enforcement and references the levels of court authorised for involvement at various stages.

With respect to non-domestic rates, Parts 1, 2 and 3 of [The Non-Domestic \(Collection and Enforcement\) \(Local Lists\) Regulations 1989](#) (made under Schedule

9 of the Local Government Finance Act 1988, as amended) contain the relevant billing and enforcement provisions that must be followed in connection with the administration of non-domestic rates. This includes the steps required to be followed by billing authorities when issuing a liability order.

### **Complaints procedure**

If you are unhappy with this response, we will review it and report back to you. (This is called an internal review.) If you want us to do this, let us know by return email within two months of receiving this response. You can also ask by letter addressed to:

Department for Levelling Up, Housing and Communities  
Knowledge and Information Access Team  
4th Floor SE, Fry Building  
2 Marsham Street  
London, SW1P 4DF

If you are unhappy with the outcome of this internal review, you can ask the independent Information Commissioner to investigate. The Information Commissioner can be contacted at email address [casewoxx@xxx.xxx.xx](mailto:casewoxx@xxx.xxx.xx) or use their online form at [ico.org.uk/concerns](https://ico.org.uk/concerns) or call them on 0303 123 1113.

Yours sincerely,

Department for Levelling Up, Housing & Communities FOI Team