

Paul Smith

<request-212015-
b9a65c44@whatdotheyknow.com>

**Revenues Service
PO Box 147
Manchester
M15 5TU**

Phone: 0161 2234 5000
Textphone: 0161 953 8301
Email:
ctaxenquiries@manchester.gov.uk

Dear Mr Smith

Re: Request for Information - Internal Review - COR/9K9HBZ-IR

Thank you for your email dated 17 June 2013 regarding your request for an internal review. I must apologise for the delay in responding.

You challenged our original response that after the initial £75 costs had been collected by the enforcement agent, any further payments were split between debt and costs on a pro rata basis. You said:

"I assume Manchester City Council has referred to regulation 13 of the new legislation (the taking control of goods (fees) Regulations 2014) in its response (Application of proceeds where less than the amount outstanding). Regulation 13 implies that it provides only for the application of proceeds where goods are sold"

Having reviewed the legislation, the title of Regulation 13 refers to the "Application of proceeds where less than the amount outstanding" and does not specify which scenario this covers. Our understanding is that it covers all situations where proceeds are less than the total debt plus costs.

I agree that Regulation 13 is not very well worded and that it could imply it relates only to where goods are sold. However, as it links to enforcement power which in turn links to all enforcement related services it is not clear enough just to limit it to the application of proceeds where goods are sold and as you state it could cover all situations where proceeds are less than the total debt plus costs. It would also be sensible to follow the same application of proceeds for all situations as set out in Regulation 13.

You also asked:

"Please provide recorded information the Council holds of any agreements / contracts in place detailing that the Enforcement Agent would be entitled to fees, only in a sum equal to the amount collected over and above the outstanding debt, with the purpose of protecting the council's/taxpayer's interest."

There are no such arrangements.

Having read your correspondence, I can not see any other specific issues that you have raised. However, if I have inadvertently missed something, please let me know and I will be happy to address it.

If you remain dissatisfied with the outcome of this internal review, you have a right to complain to the Information Commissioner. The Information Commissioner can be contacted at:

Information Commissioner's Office
Wycliffe House
Water Lane
Wilmslow
Cheshire
SK9 5AF

Please remember to quote the reference number above in any future communications.

Yours sincerely

A handwritten signature in black ink that reads "Julie Price". The signature is written in a cursive style with a large initial 'J' and a clear 'P'.

Julie Price
Head of Revenues, Benefits and Shared Services