



Neath Port Talbot Council

Cabinet (Policy and Resources) Sub Committee

REPORT OF THE CHIEF FINANCE OFFICER – H.Jones

9th April 2024

MATTERS FOR DECISION:

Council Tax and Business Rates Court Costs 2024/2025

WARDS AFFECTED:

All

1 Purpose of Report

To determine the level of costs to be recovered from council taxpayers and business rates payers in respect of the issue of summonses and the granting by the Magistrates of liability orders.

2 Background

The Council Tax (Administration & Enforcement) Regulations and the Non Domestic Rating (Collection & Enforcement) Regulations 1989 allow the council to levy an additional fee which is equal to the amount of costs reasonably incurred in making an application for a Liability Order through the Magistrates. Reasonable costs are not defined in the regulations, but should reflect the cost to the Council of the processes undertaken in obtaining the Liability Order. The costs are capped at £70 in legislation.

The Council Tax costs charged have not increased since 2018, they currently stand at –

On the issue of a summons	£44.00
On the granting of a liability order	£19.00

The Business Rates costs are currently at the maximum level of £70.00 which are split as follows –

On the issue of a summons	£41.00
On the granting of a liability order	£29.00

3 Proposed Costs

It is proposed that the Business Rates costs remain unchanged as detailed above.

It is proposed that the Council Tax costs increase as detailed below –

On the issue of a summons	£45.00
On the granting of a liability order	£20.00

4. Financial Impact

No impact.

5. Integrated Impact Assessment

There is no requirement to undertake an integrated impact assessment.

6. Valleys Communities Impacts

No impact.

7. Workforce Impacts

No Impact.

8. Legal Impact

No impact.

9. Risk Management Impact

No Impact.

10. Consultation

This item is not subject to external consultation.

11. **Recommendations**

It is recommended that the costs charged in relation to court action in the recovery of Council Tax and Business Rates are for 2024/25 are as follows –

Council Tax

On the issue of a summons	£45.00
On the granting of a liability order	£20.00

Business Rates

On the issue of a summons	£41.00
On the granting of a liability order	£29.00

12. **Reason for proposed decision**

To allow for the relevant costs be to charge in the issuing of a summons and obtaining a liability order.

13. **Implementation of Decision**

The decision is proposed for implementation after the three day call in period.

14. **Appendices**

None

15. **Background Papers**

The Council Tax (Administration & Enforcement) Regulations and the Non Domestic Rating (Collection & Enforcement) Regulations 1989

16. **Officer Contact**

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