

Important Information

The costs shown on the Summons are the administrative cost of recovery actions. This includes the cost of sending reminder notices before sending the Summons. This action will be stopped if the **total amount** of the National Non-Domestic Rate **and Costs** is paid **before** the date of the Court Hearing. Please note that costs **will not** be withdrawn unless the Summons has been incorrectly served.

If the full amount of rates and costs is not received before the Court date, the Hearing will go ahead. The magistrates will be asked to grant the Council a Liability Order. If the Liability Order is granted, you will have to pay another £65.00 in costs.

Payment options

Visit **www.kingston.gov.uk** to pay your National Non-Domestic Rates online or view your account.

Payment by debit or credit card may be made using the Council's 24-hour automated telephone payment facility on 0345 359 1111. Touch-tone telephone keypads are required. Please quote your Account Number as shown on the front of this Summons.

Cheques should be made payable to **Royal Borough of Kingston upon Thames**. You should write your National Non-Domestic Rates account number on the back of the cheque. Cheques can be sent by post to the Cashiers' Office, Guildhall 2, Kingston upon Thames, Surrey, KT1 1EU. Please note that post-dated cheques **cannot** be accepted. If a receipt is required please return the whole of this notice with your payment and a stamped addressed envelope. The top part of this notice will be returned to you as your receipt.

Enquiries

Please contact us if you wish to discuss your account, quoting your Account Number.

Telephone: 020 8547 5000 **Website:** www.kingston.gov.uk

Or write to us at: Revenues Department, Royal Borough of Kingston, Guildhall 2, Kingston upon Thames, Surrey, KT1 1EU.



To: the person(s) or company(ies) named in the attached summons

From: Wimbledon Magistrates' Court

Subject: Non-Domestic Rates - Application for a Liability Order to be granted against the person(s) or company(ies) named in the attached summons

The Royal Borough of Kingston upon Thames Council has summoned you to court for unpaid non-domestic rates. The summons is included with this letter. It means that they will ask the court to grant a **liability order** for unpaid non-domestic rates. A liability order means that the court agrees that the person(s) or company(ies) named in the attached summons owe the money and that the council can take steps to collect it.

You have five options:

1. Pay off the amount on the summons in full. That will end the case.
2. Do nothing. The council will ask the court to make the liability order in your absence.
3. If you accept that you owe the money but cannot immediately pay in full, you can make an arrangement with the council about how you'll pay it (usually in instalments). If you make an arrangement to pay with the council, they will still ask the court for a liability order. If you keep up with the arrangement, the Council will not take any other steps to recover the debt.

To make an arrangement you should contact Kingston Council immediately to talk about it, rather than waiting for the court hearing. If you do that, you will probably not need to attend the court hearing as the Council will ask the court to make the liability order in your absence. Then they'll collect the money as you and the Council have agreed. You can contact the Council by calling 020 8547 5000.

If you are thinking about challenging the liability order you should read the notes provided overleaf. They tell you what the Council must prove to the court, and what defences you have.

If still want to challenge against the liability order you have a choice of what to do:

4. **Contact the Council** to explain to them why you believe you are not liable. If you can't agree, you will be given a time to appear in court by electronic means on the date mentioned in the summons (see 5 below).

You can contact the Council by calling 020 8547 5000.

5. Attending court by Video Hearing

If, after reading the guidance notes and discussing your case with the Council, you believe you have a good defence and want to challenge your case before the court, you must book a time to attend by weblink. The Council will be able to provide details of the required weblink for the video hearing as well as the time and location from which you can attend. To book this you must contact the Council on 020 8547 5000 before the hearing date on the summons.

Please note, you should not attend court unless you have been specifically asked to do so. We cannot prevent you from attending should you wish to, but please be aware that your case may be adjourned to another date.

Challenging a Non-Domestic Rates Liability Order

What the council must prove

To make a liability order the council must give evidence that:

- There is a current entry for the property in the Non-Domestic Rates Rating List.
 - It is not a valid defence to a liability order to say you do not agree with your rateable value [RV]

But, you can appeal against your RV to the Valuation Office www.voa.gov.uk If you are successful, you will receive a refund on any overpayment.
- The bill and reminder have been posted to the correct address.
 - It is not a defence to say that you did not receive it. The Council just have to prove that they sent it to the last known address.
- You have not paid the rates, or part of it.
 - If you have paid the rates, but not the costs, the council can still ask for a liability order and use it to collect the costs

If the magistrates decide that it is likely that these things are true, they **must** make a liability order.

Defences to a liability order

There are only two reasons why a court will not issue a liability order.

- the council has not done the things they are supposed to in the top three bullet points above;
or
- you have paid the amount in full, **including costs**.

Things which are not defences to a liability order

Magistrates cannot consider the following questions:

- whether the Council was right to order you to pay non-domestic rates on your business/organisation;
- whether you should pay the rate;
- whether the amount claimed is wrong;
- whether you should get support to pay;
- whether your non-domestic rate support has been worked out correctly.

You can appeal against these questions to the Billing Authority or a Tribunal. But you can't raise them in a liability order hearing

National Non Domestic Rate

What you need to know if you receive a Summons



Important – costs of £126.50 have been added to your Non Domestic Rates account because you have not paid in accordance with the Non Domestic Rates notices issued to you. If the Magistrates grant a Liability Order at the Hearing then further costs of £65 will be added. Costs added to your account cannot be withdrawn.

You must now pay the full amount shown on the Summons including the £126.50 costs.

If you do not contact the Council before a Liability Order is granted then your account will be passed to the Enforcement Agents without further notice to you.

Disagree with the amount charged?

If you disagree with the amount charged contact the Council Tax and Business Rates Team immediately.

Want to make an arrangement to pay?

If you want to make an arrangement to pay contact the Council Tax and Business Rates Team immediately.

Contact us immediately—do not leave it until the day of the Hearing or the day before to contact us as we may not have time to make a decision.

Will costs be withdrawn?

Costs are payable in all cases including where applications have been made for reductions, there is dispute over receipt of notices, unable to pay and payment crossed in the post.

It is your responsibility to contact us to inform us of changes that affect your liability as soon as the change happens. It is your responsibility to ensure the Council receives payment in accordance with the notices sent to you.

What if I did not receive any other notices?

Our responsibility is to ensure that recovery notices are correctly issued and our records updated. The responsibility for delivery rests with Royal Mail.

How can I stop the Court Hearing?

The action will be stopped if the total amount of Non Domestic Rates and the costs are paid in full before the date of the Court Hearing.

Do I need to attend the Court Hearing?

No you do not need to attend the hearing but you must contact the Council Tax and Business Rates Team before the hearing date.

If the full amount of Non Domestic Rates and costs is not paid before the hearing date, the court hearing will go ahead. The Magistrates will be asked to grant the Council a Liability Order. If you have not contacted the Council, your account will proceed to Enforcement.

Recovery Process

Summons issued
Costs incurred £126.50



Liability Order obtained at Magistrates' Court
Court Costs incurred £65.00

The next course of action will be one of the following, whichever we decide is appropriate and efficient in enabling the debt to be repaid. Once these actions are started we will be unable to discuss other repayment options.

Enforcement Action ←

Enforcement Agent costs will be added to your debt and legally due from you:

Compliance stage	£75.00
Enforcement stage	£235.00
(plus 7.5% if the debt is over £1500)	
Sale of goods	£110.00

→ Winding up/Bankruptcy/Insolvency

(substantial additional costs will be incurred)

Committal Hearing ←

(where Enforcement action is unsuccessful)

Costs incurred:
Committal warrants £245.00
Bail & no bail warrants £75.00

Commit to Prison

Up to the Committal Hearing mutually acceptable arrangements may be made. It is usually not appropriate to make arrangements once a levypayer has been seen by the Magistrates at the Committal Hearing as the matter is taken over by the Court.

If you have difficulty reading this document because of a disability or because English is not your first language, we can help you. Please call 020 8547 5000 or ask someone to call on your behalf.

Our recovery policy is set in accordance with the regulations and ensures that all levypayers are treated fairly and objectively. A balanced and considered view is taken to those with special needs.

For independent advice on debt problems

Citizens Advice Bureau
www.citizensadvice.org.uk

Advice line (England) 0800 144 8848
Debt Helpline 0800 240 4420

Step Change
www.stepchange.org 0800 138 1111

Business Debtline
<https://www.businessdebtline.org> 0800 197 6026