## **Barnet Court cost justification**

Attached is a calculation of the costs reasonably incurred by the London Borough of Barnet in accordance with regulation 34(7) of the Council Tax (Administration and Enforcement) regulations 1992.

Following the High Court decision of R Nicolson V LB Haringey 2015, we have reviewed our cost calculation in line with legal opinion and the guidance of Mrs Justice Andrews DBE who heard the case.

The calculation indicates that the full costs incurred by the London Borough of Barnet are £144.00 per case. This being £112.00 in respect of summonses, with a further £32.00 being incurred for those cases where it is necessary to continue with the application for a liability order at the hearing.

Whilst costs are calculated at £144.00 Barnet's application for costs is £125.00 which is broken down into £100.00 for the Summons and £25.00 for the liability order.