

London Borough of Barnet
2 Bristol Avenue,
Colindale NW9 4EW
23 May 2022
Our ref: 8238898

Thank you for your request received on 22 April 2022, for the following information:

Hello,

Could you please let me know the lawful basis with the appropriate statute(s) that creates an obligation for a person to register for council tax?

Kind regards,

We have processed this request under the Freedom of Information Act 2000.

Response

The council holds the information requested and the answer to your question is below

Could you please let me know the lawful basis with the appropriate statute(s) that creates an obligation for a person to register for council tax?

The legislation that covers Council Tax is freely available from the government website www.legislation.gov.uk , including:-

- Local Government Finance Act 1992
- Council Tax (Administration and Enforcement) Regulations 1992
- Council Tax (Demand Notices) (England) Regulations 2011

The above legislation allows Councils to demand and collect Council Tax. You do not have a choice of whether you are liable for Council Tax, as liability is determined in accordance with the statutory law.

Your liability for Council Tax is not dependant on and does not require your consent or the existence of a contractual relationship with the council. If you have any concerns over the charging of Council Tax, please seek proper independent legal advice, rather than relying on internet sources, before withholding payments.

Further information

If you are interested in the data that the council holds you may wish to visit Open Barnet, the council's data portal. This brings together all our published datasets and other information of interest on one searchable database for anyone, anywhere to access. <http://open.barnet.gov.uk/>

Advice and Assistance : Direct Marketing

If you are a company that intends to use the names and contact details of council officers (or other officers) provided in this response for direct marketing, you need to be registered with the Information Commissioner to process personal data for this purpose. You must also check that the individual (whom you wish to contact for direct marketing purposes) is not registered with one of the Preference Services to prevent Direct Marketing. If they are you must adhere to this preference.

You must also ensure you comply with the Privacy Electronic and Communications Regulations (PECR). For more information follow this Link www.ico.org.uk

For the avoidance of doubt the provision of council (and other) officer names and contact details under FOI does not give consent to receive direct marketing via any media and expressly does not constitute a 'soft opt-in' under PECR.

Your rights

If you are unhappy with the way your request for information has been handled, you can request a review within the next 40 working days by writing to the Information Management Team at: foi@barnet.gov.uk. Or by post to Records & Information Management Service, Assurance Group, London Borough of Barnet, 2 Bristol Avenue, Colindale, NW9 4EW

If, having exhausted our review procedure, you remain dissatisfied with the handling of your request or complaint, you will have a right to appeal to the Information Commissioner at: The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF (telephone: 0303 123 1113; website www.ico.org.uk). There is no charge for making an appeal.