

London Borough of Barnet
2 Bristol Avenue,
Colindale NW9 4EW
19 December 2022
Our ref: 8803976

Thank you for your request received on 1 December 2022, for the following information:

Which law, not legislation, states that Council Tax must be paid?

Which law states that it is a criminal offence to not pay the Council Tax?

Please attach the copy of my contractual agreement in where I agreed to pay for the Council Tax.

Please keep in mind that an 'assumption agreement' does not stand up in the Court.

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

Response

The council holds the information requested the answers to your questions are below

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Please keep in mind that an 'assumption agreement' does not stand up in the Court.

Our authority to charge Council Tax comes from the Local Government Finance Act 1992. This statute, created by a democratically elected Parliament of the United Kingdom which has received the assent of the Crown and subsequent statutory regulations set out a local authority's rights to demand Council Tax to fund services and who is liable to pay. This means bodies such as the Corporation of London, London boroughs, metropolitan districts, shire districts and unitary councils are responsible for the billing and collection of Council Tax.

Council Tax is a creature of statute, and a contract is not required. Further to this, the issue of a Council Tax Demand Notice (the bill) creates the debt. A signature or agreement from a resident is not necessary for Council Tax, it is a tax, not a contract. Therefore, any reference to the Companies Act 2006, Contracts Act, Bills of Exchange Act 1882 or other acts regarding companies or contracts is irrelevant. Council Tax is charged and is payable by whoever the liable party is, which is determined by reference to the Local Government Finance Act 1992 and Council Tax (Administration and Enforcement) Regulations 1992.

Demand notices are issued annually and must be accompanied by the information specified by Council Tax (Demand Notices) (England) Regulations 2011, SI 2011/3038, which are amended regularly to require inclusion of information such as the amendments contained in the Council Tax (Demand Notices) (England) (Amendment) Regulations 2020, SI 2020/21, requiring the provision of information about Council Tax expenditure on adult social care functions.

Separate demand notices must also be issued for each period of liability. The billing, collection and recovery of unpaid council tax is governed by the Council Tax (Administration and Enforcement) Regulations 1992, SI 1992/613.

Since 5 November 2003, billing authorities (the Council) have had the power to serve council tax demands electronically under the Council Tax and Non-Domestic Rating (Electronic Communications) (England) Order 2003, SI 2003/2604.

The person liable for payment of Council Tax must be sent a reminder and be given notice prior to recovery action commencing.

The Magistrates Court Act 1980 governs proceedings brought in the Magistrates Court.

Legislation

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, before withholding payments. Should you withhold payments of Council Tax, the Council will continue its enforcement procedure in accordance with the above-mentioned legislation.

Challenging Your Council Tax

Information on how to challenge Council Tax can be found at <https://www.gov.uk/council-tax-appeals> and further information can be found at <https://valuationtribunal.gov.uk/council-tax-appeals/council-tax-liability-appeal/>

In view of this, we reserve the right to refuse to respond to lengthy spurious enquiries that focus on hypothetical arguments which use the council's resources at the expense of other taxpayers and future correspondence may be treated under the Council's persistent, vexatious complainant policy. If you have questions regarding other Acts of Parliament or laws, these should be directed to a legal professional, or your local Member of Parliament and not the council.

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.