

ASTLT3

Implement billing and collection procedures



Overview

This standard is about billing and collecting payments of taxes due to the authority. It involves identifying where to send the bill, issuing bills (demand notices) and processing payment methods.

In this standard the term taxes refers to council tax, domestic rates in Northern Ireland and non-domestic rates.

**Performance
criteria**

- You must be able to:
- P1 confirm the billing address of the liable party
 - P2 implement tracing procedures where necessary and assist in the tracing process if required
 - P3 issue a demand notice, ensuring it conforms to relevant legislation and accompanied by relevant documentation where necessary
 - P4 issue revised demand notices where necessary
 - P5 establish payment methods and frequency of payment, in accordance with relevant statutory and local procedures
 - P6 process requests or notifications for changes to payment methods
 - P7 inform liable parties of any rights to appeal that they may have

Knowledge and understanding

The Statutory Framework

You need to know and understand:

- K1 the purpose and statutory requirements of demand notices
- K2 the timescales for issuing demand notices
- K3 the rights of liable parties to appeal a demand notice

The Taxation Environment

You need to know and understand:

- K4 methods of confirming the billing address of a liable party
- K5 methods for tracing liable parties and the relevant offices or bodies involved
- K6 the elements for determining the amount and frequency of payment instalments
- K7 the circumstances in which payment methods may change

The Organisation

You need to know and understand:

- K8 the different collection/payment options available, their efficiency and their relative merits
- K9 procedures for collecting payment
- K10 to whom to refer matters that are outside your responsibility or remit
- K11 procedures for complying with relevant data protection legislation

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