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**Overview**

Recovering and enforcing sums overdue is about dealing with missed or late payments of taxes due to the authority. It involves monitoring and following up late or missed payments, considering and agreeing requests for special payment arrangements and recovering money owed to the authority.

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

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**Performance  
criteria**

- You must be able to:
- P1 refer late payments to the appropriate person where they result from circumstances relating to eligibility for benefits or reliefs
  - P2 be proactive in promoting available discounts, reliefs or exemptions where appropriate
  - P3 process all requests for special payment arrangements in accordance with relevant statutory and local requirements, inform the taxpayer of the outcome, and record the arrangement in the account
  - P4 issue requests for financial or other information in a timely manner
  - P5 compile and/or obtain a list of defaulters and assemble any relevant supporting documentation
  - P6 apply the most appropriate recovery action where you have been authorised to do so, in accordance with applicable national or local procedures
  - P7 compile and issue documentation correctly, promptly and in a format useful to the recipient, where the recovery procedure falls within your own discretion
  - P8 refer matters promptly to the appropriate person or organisation, where the recovery procedure falls outside your own discretion
  - P9 obtain information where necessary from relevant external agencies, to assist with recovery action
  - P10 action the appropriate write-off procedures promptly once authorised to do so

## Knowledge and understanding

### The Statutory Framework

You need to know and understand:

- K1 statutory and local requirements and procedures for issuing follow-up or reminder notices
- K2 the procedures, regulations and evidence requirements relating to defaulters and recovery action in the geographic area in which you are working

You need to know and understand:

### The Taxation Environment

- K3 the circumstances that may give rise to late or missed payments
- K4 the different types of discounts, reliefs and exemptions
- K5 types of follow-up and reminder notices and the timescales relating to them
- K6 payment options and special payment arrangements
- K7 the evidence required to support requests for special payment arrangements
- K8 local enforcement policies and timescales, and their effect on payment arrangements
- K9 the different recovery methods and their relative financial and proportional merits
- K10 the valid defences against a liability order

You need to know and understand:

### The Organisation

- K11 the circumstances in which it may be appropriate to hold recovery action
- K12 to whom to refer matters that are outside your responsibility or remit
- K13 procedures for complying with relevant data protection legislation

ASTLT4  
Recover and enforce sums overdue



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<b>Suite</b>	Administration of Local Revenues and Benefits
<b>Key words</b>	Local revenues administration; maintain records of properties, establish liabilities and amounts due; implement billing and collection procedures; recover and enforce sums overdue

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