

**Overview**

This standard is about implementing billing and payment procedures for taxes due to the local 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:*

1. confirm the billing address of the liable party or parties
2. implement tracing procedures where necessary and assist in the tracing process if required
3. issue a demand notice for payment of taxes, ensuring it conforms to the relevant legislation and is accompanied by the relevant documentation as required
4. issue revised bills and demand notices where required
5. establish payment methods and frequency of payment, in accordance with relevant statutory and local procedures
6. process requests or notifications for changes to payment methods from taxpayers
7. inform liable parties of any rights to appeal that they may have and the local procedures for making an appeal

## Knowledge and understanding

*You need to know and understand:*

1. the relevant codes of practice, legislation and regulations
2. the social and ethnic diversity and the needs of the communities which your organisation serves
3. the purpose and statutory requirements of bills and demand notices for payment of taxes
4. the timescales for issuing bills and demand notices for payment of taxes
5. the rights of liable parties to appeal a bill and demand notice
6. the methods of confirming the billing address of a liable party
7. the methods for tracing liable parties and the relevant offices or bodies involved
8. the elements for determining the amount and frequency of payment instalments
9. the circumstances in which payment methods may change
10. the different collection and payment options available, their efficiency and their merits
11. the procedures for collecting payment
12. to whom to refer matters that are outside your responsibility or remit
13. the procedures for complying with relevant data protection legislation

## Implement billing and payment procedures for taxes

<b>Developed by</b>	Instructus
<b>Version Number</b>	1
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<b>Validity</b>	Current
<b>Status</b>	Original
<b>Originating Organisation</b>	Instructus
<b>Original URN</b>	ASTLT3
<b>Relevant Occupations</b>	Assistant Housing Administrator; Assistant Property Officer/Manager; Benefits Officer; Customer Service Assistant; Housing Administrator; Housing Assistant; Housing Manager; Housing Officer; Lettings Negotiator; Revenue Officer/Assistant; Taxation and Benefits Officer/Assistant
<b>Suite</b>	Administration of Local Revenues and Benefits
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