

Overview

This standard is about dealing with missed or late payments of taxes due to the local 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 local authority.

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

Performance criteria

You must be able to:

1. promote available discounts, reliefs or exemptions to taxpayers
2. process all requests for special payment arrangements in accordance with the relevant statutory and local requirements, inform the taxpayer of the outcome, and record the arrangement in the local authority account
3. issue requests for financial or other information to monitor late or missed payments, to the agreed local authority timescales
4. obtain a digital report of defaulters to present to your line manager for the authorisation of recovery action
5. apply the relevant recovery action where you have been authorised to do so, in accordance with relevant national or local procedures
6. compile and issue documentation within agreed timescales and in accordance with the relevant local requirements, where the recovery procedure falls within your own area of responsibility
7. refer matters within the local authority agreed timescales to the relevant person or organisation, where the recovery procedure falls outside your own area of responsibility
8. obtain additional financial information where required from relevant external agencies, to assist with the recovery action
9. action the relevant write-off procedures within the local authority agreed timescales once authorised to do so

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 relevant statutory and local requirements and procedures for issuing follow-up or reminder notices
4. the relevant procedures, regulations and evidence requirements relating to defaulters and recovery action in the geographic area in which you are working
5. the circumstances that can lead to late or missed payments of taxes
6. the different types of discounts, reliefs and exemptions
7. the types of follow-up and reminder notices and the timescales relating to them
8. the relevant payment options and special payment arrangements
9. the evidence required to support requests for special payment arrangements
10. the relevant local enforcement policies and timescales, and their effect on payment arrangements
11. the different local authority recovery methods and their relative financial and proportional merits
12. the circumstances in which it may be relevant to undertake recovery action
13. to whom to refer matters that are outside your responsibility or remit
14. the procedures for complying with relevant data protection legislation

Recover late payments of taxes

Developed by Instructus

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Validity Current

Status Original

Originating Organisation Instructus

Original URN ASTLT4

Relevant Occupations 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

Suite Administration of Local Revenues and Benefits

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