

## Recovery Process

**The Demand Notice (payable by instalments)**



**Instalment missed**



**Reminder Notice**

(Maximum of 2 in a year for Council Tax, 1 for Business Rates). Please note that, on receipt of a 3<sup>rd</sup> Reminder for Council Tax or 2<sup>nd</sup> Reminder for Rates, the taxpayer/ratepayer will lose the right to pay by instalments



**Summons Issued**

Costs incurred, £75.00 (Council Tax) or £152.00 (Business Rates)



**Liability Order**

**obtained at Magistrates Court**

Costs incurred, £41.00 (Council Tax) or £51.00 (Business Rates)



→ Bailiff Action

Costs incurred:

1<sup>st</sup> Visit - £24.50, 2<sup>nd</sup> Visit - £18.50

→ Attachment of Earnings/Benefit  
(Council Tax debt only)

→ Bankruptcy (costs approx £600)



**Committal Summons**

Costs incurred, £240.00

Prior to the Committal Hearing, mutually acceptable arrangements may be made.



**Committal Hearing**

Costs incurred, £85.00 (Hearing), £85.00 (Bail Warrant – if non attender)



**Possible Committal to Prison**