

Case: 201102443, The City of Edinburgh Council
Sector: local government
Subject: council tax (incl community charge)
Outcome: not upheld, no recommendations

Summary

Mr C complained that he was fined £45 for late payment of council tax. He considered this unreasonable because he said he had not been given the opportunity to pay in ten monthly instalments. The original demand notice stated that an annual lump sum payment was due by 30 April 2010 and Mr C had later contacted the council to request to pay in instalments. A revised notice was issued to him in June 2010 for seven payments to be made by January 2011.

We found that the legislation which applies to paying council tax (The Council Tax (Administration and Enforcement) (Scotland) Amendment (No. 2) Regulations 2000) says that the amount is to be payable in no more than ten monthly instalments beginning when the demand notice is issued prior to the beginning of the relevant year. In line with this legislation, we found that the amended payment schedule reflected the three payments Mr C had already made and set out the balance to be paid in seven further instalments. As the demand was issued before the beginning of the relevant year (and the notification issued to him in June 2010 was not a new demand notice), the council could only allow him to pay by ten instalments in total. Mr C was fined (following the issue of two reminder notices) because he did not comply with the revised instalment payment schedule, and his account was passed to the warrant recovery stage in line with the Regulations. We found that the council had administered this correctly.