

## SPSO decision report

**Case:** 201103639, Dumfries and Galloway Council  
**Sector:** local government  
**Subject:** council tax (incl community charge)  
**Outcome:** not upheld, no recommendations

### Summary

Mr C complained that the council had taken a decision to recover outstanding council tax by issuing a summary warrant. As a result he also received a statutory addition of ten percent of the outstanding sum. Mr C considered the council's actions were premature and did not take into account his changing circumstances.

The council explained that as Mr C failed to make his monthly payments on time he lost his right to pay by instalments. As he then failed to pay the full outstanding balance, he was served with a summary warrant and incurred a ten percent statutory additional charge. They pointed out that any changes to benefits arrangements did not remove the responsibility to the individual to pay outstanding tax.

We reviewed the council's procedures and the relevant legislation. From this review we were satisfied that the council followed the correct process when dealing with this matter. We did not uphold this complaint.