

Enforcement of the National Non-Domestic Rate Explanatory Notes

1. *The Application*

The matter before the Court, is an application by Eden District Council for an order allowing the Council to enforce your payment of the National Non-Domestic Rate. This is called a LIABILITY ORDER.

2. *The Proceedings*

The law requires that the Magistrates **must** make a Liability Order if they are satisfied that:

- (a) Payment has been demanded by the posting of a bill and a reminder.

(NB The Council only have to prove Notices have been sent to you. **They do not have to prove that you have received them**).
- (b) Full payment or payment of the outstanding instalments has not been made by the due date.
- (c) None of the defences listed below applies.

3. *The Defences*

The defences available to you against the issue of a Liability Order are:

- (a) That the property in respect of which the amount is due did not appear for the relevant period on the local rating list.
- (b) That the amount due has not been demanded or notified in accordance with statutory provisions.
- (c) The amount has been paid.
- (d) That the amount has not been calculated in accordance with the correct statutory provisions or is otherwise incorrect.
- (e) That a person who is alleged to be jointly or severally liable (for example, a business partner) was not, in fact, in the relationship with the defaulting rate payer at the time the debt was incurred.

4. *Disputes / Queries*

If you consider, for any reason, that you are not liable for the amounts shown on the summons, you should contact the Council's Department of Finance without delay. This will save time for both you and the Court.

5. **General Note**

If you wish to put forward one of the defences in paragraph 3, it is necessary for you to attend the hearing. However, if you are not able to put forward one of these defences, you may decide not to attend Court.

Please note the Magistrates **will not consider** matters such as:

- (a) Whether the National Non-Domestic Rate is fair.
- (b) Your inability to pay the National Non-Domestic Rate.

6. **Arrangement For Payment**

You are advised that the Court cannot make arrangements for payment with you, any queries of this nature should be addressed to the Council.

Payment may be made at the Town Hall, Penrith.

THIS DOCUMENT IS NOT AN EXHAUSTIVE STATEMENT ON THE LAW RELATING TO THE NATIONAL NON DOMESTIC RATE. IT IS MERELY INTENDED AS A GUIDE.