



SHEFFIELD CITY COUNCIL

COUNCIL TAX AND BUSINESS RATES RECOVERY POLICY

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1.0 Policy Intentions

1.1 The aims of this policy are to:

- Help minimise debts to the Authority and improve the Council's income levels through the efficient and effective collection of Council Tax and Business Rates;
- Effectively pursue all amounts due to the Council so that all taxpayers and ratepayers who have the ability to pay do so;
- Ensure that the debtor's circumstances (where known) are taken into account when deciding the most appropriate form of recovery action to take;
- Treat individuals consistently and fairly, regardless of age, sex, gender, disability, race and sexual orientation, and;
- Protect individual rights under Data Protection and Human Rights legislation.

1.2 A prime intention of the Council is to operate sensitive debt recovery procedures which do not place the individual in hardship and where possible do not affect a business's financial viability. This will be achieved by having realistic, flexible methods of payment that can be adapted to the circumstances of the taxpayer or ratepayer.

1.3 Prevention is the first essential step in the effective recovery of debt. There are a number of measures that can be taken to minimise indebtedness at an early stage which reduces the necessity for costly enforcement action. This not only reduces cost but also works towards avoiding potential hardship for taxpayers and ratepayers.

1.4 To achieve this we believe it is essential that we promote early contact with taxpayers and ratepayers, establish the correct amount that is payable and make mutually acceptable arrangements to pay.

1.5 At all stages of billing, collection and recovery of Council Tax and Business Rates, the Council will give customers the opportunity to make individual arrangements to pay. Where a customer defaults on the arrangement on more than two occasions, this facility will be withdrawn and only re-instated with the express permission of the Senior Revenues Officer.

1.6 The Council will promote the take-up of all available reductions for Council Tax and Business Rates to reduce our customers' liability where circumstances allow.

1.7 The Council when discharging the functions to which this policy relates will comply with the relevant legislation and have regard to relevant government guidance and policy.

2.0 The Council's Guiding Principles

2.1 This policy reflects the Council's Guiding Principles by:

- Treating taxpayers and ratepayers as individuals 'where everyone matters' by focusing on the needs of individual customers when recovering debt
- Ensuring everyone has equal opportunity to pay by providing a high quality customer focused service
- Delivering an open and transparent service which can demonstrate the efficient and effective collection of Council Tax and Business Rates whilst helping people to maximise their income through the promotion of exemptions, reliefs, discounts and benefits
- Ensuring value for money by maximising the income to the Council through efficient and effective recovery processes.

2.2 It is recognised and accepted that the Voluntary Sector advice agencies, debt support organisations and Credit Unions that operate in the City have a key role to play in both the prevention of debt and the debt recovery process. As such the Council will continue to support and work in partnership with such organisations.

3.0 The Revenues Service – Code of Conduct

3.1 The Revenues Service will;

- Provide help and advice to taxpayers and ratepayers in a clear, accurate and understandable way
- Maintain contact details to ensure quick and easy contact can be made where the need arises
- Ensure bills, reminders and other notices are issued in a timely manner, meeting all legal requirements.
- Encourage taxpayers and ratepayers or their representatives to make contact as soon as possible where they will have difficulty in making or maintaining their payments
- Treat taxpayers and ratepayers as individuals taking account, wherever possible, of known personal circumstances to determine the most appropriate action to be taken
- Keep the taxpayer and ratepayer informed of the action being taken and other types of action that may be taken
- Communicate in Plain English without using jargon or unnecessary technical or legal content
- Provide support for vulnerable taxpayers and ratepayers through home visits as required

- Provide and maintain, upon request, recovery documentation in alternative languages or formats and will make appropriate translation services available to taxpayers and ratepayers
- Promote and work in partnership with local debt advice agencies to ensure those in financial difficulty get good quality debt advice
- Liaise with the Council's Benefits Service to identify accounts where outstanding benefit issues need resolving
- Support Businesses who are suffering financial difficulty by giving advice regarding relief, including mandatory and discretionary relief and small business rate relief
- Deal with complaints in line with the Council's Corporate Complaints Policy
- Work with others to check the information given to the Council by taxpayers and ratepayers and to improve the Council's services. The Council may give information to other organisations as the law allows, for example to safeguard against crime.

4.0 Payment Arrangements

4.1 Taxpayers and ratepayers who are experiencing personal and financial difficulties and struggling to pay their Council Tax and Business Rates will be encouraged to undertake an income and expenditure analysis with the Council to ascertain the best method and rate of recovery.

4.2 Taxpayers and ratepayers will also be advised of other organisations that can help with debt advice. www.advicesheffield.org.uk

4.3 An individual's financial and personal circumstances will be assessed before any arrangement is made.

4.4 When agreeing an arrangement to pay with a taxpayer or ratepayer, Recovery Officers will refer to the Council's Guidance on Vulnerability (Attached Appendix 1 – Vulnerability Criteria).

4.5 The Council will make arrangements with the taxpayer, ratepayer or bona fide representative, including, but not limited to, husband/wife, partner, debt advisor, executor or solicitor. Arrangements will only be made with representatives, where there is written or express authority for the representative to act on behalf of the taxpayer or ratepayer whose name appears on the bill.

4.6 When making arrangements to pay the Council will seek to clear debts within the financial year of the liability. Where this is not possible, the Council will seek to reach an agreement that allows, as a minimum, the payment of the continuing liability plus an affordable amount off any arrears. Arrangements will be assessed based upon the affordability and sustainability for payment and seek to ensure that the debt is paid off within a reasonable period.

4.7 The Council will do everything it can to help residents to make the most of their incomes and reduce their debts before they become a problem. By agreeing reasonable arrangements, the Council will seek to avoid, where possible, additional court costs, enforcement agent fees and administration fees being added to the debt.

4.8 Any taxpayer or ratepayer who wishes to dispute the level of payment under an arrangement will have their case reviewed by a Senior Recovery Officer.

4.9 Where a taxpayer or ratepayer makes an arrangement to pay but fails to keep to that arrangement, this will be cancelled without further notice and recovery action will resume. Where the taxpayer or ratepayer subsequently makes contact, subject to Section 1.5 of this policy, the Council may reinstate the arrangement, amend the arrangement or take other recovery action.

4.10 Whether the arrangement is made by telephone or by personal contact, the Council will confirm the arrangement in writing, clearly detailing the arrangement and the consequences of not meeting the payments.

5.0 The Council's Recovery Processes

5.1 Bills

5.1.1 The Council will issue bills, revised bills and, where necessary, substitute bills as early as possible taking into account the circumstances of our customers.

5.1.2 Direct Debit will be promoted to customers as this is the easiest, most cost effective method of payment.

5.1.3 Customers paying by direct debit can spread the cost of Council Tax by paying over 10 or 12 monthly instalments and choose from five payment dates, on the 1st, 7th, 15th 23rd or the last day of the month.

5.1.4 Payment is due on the first day of the month for customers who choose to pay by any other method than direct debit.

5.1.5 Customers who choose to pay by any method other than direct debit can contact the Council to make an individual agreement to change their payment date. Payments should not be made on alternative dates without the Council's prior agreement. The Council is unable to accept cheques.

5.1.6 At all stages of billing, collection and recovery of Council Tax and Business Rates, the Council will give customers the opportunity to make individual arrangements to pay to minimise the requirement to apply recovery costs, subject to the limitations stated at Section 1.5

5.2 Reminder Letters

5.2.1 Reminders will be issued within 15 working days of an instalment being missed. The reminder will inform taxpayers and ratepayers of the amount in arrears and that payment is required within 7 days and that failure to pay will result in further recovery action being taken for the full year's charge.

5.2.2 Following a reminder, if instalments are brought up to date or an agreement between the taxpayer or ratepayer and the Council is made, no further action will be taken providing future payments are made correctly.

5.2.3 A final reminder may be issued before any further recovery action is taken.

5.3 Summons – The Application for a Liability Order

5.3.1 Where taxpayers or ratepayers fail to respond to a reminder or final reminder notice or default on an arrangement to pay, the Council may apply to the Magistrates Court for a Liability Order to be issued.

5.3.2 If the court is satisfied that the charge is legally payable and remains unpaid, the Magistrates are required to issue a Liability Order. Taxpayers/ ratepayers who do not attend Court are usually dealt with in their absence.

5.3.3 The Liability Order provides the Council with a number of options which they can use to recover the amount due plus any costs involved.

5.4 Liability Orders

5.4.1 A Liability Order may be made against one or more joint taxpayers/ ratepayers in respect of an amount for which they are jointly and severally liable. The recovery procedures may be applied to one or more than one of the joint taxpayers/ ratepayers.

5.4.2 A notice will be sent to taxpayers/ ratepayers when a Liability Order is granted by the Magistrates Court. This notice includes a statutory request for information regarding the tax or rate payer's financial circumstances and employment details.

5.4.3 Failure to provide this information may result in the taxpayer/ ratepayer being prosecuted in the Magistrates Court.

5.5 Requests for Information

5.5.1 The Council may request certain relevant information from a debtor, in relation to his or her employment, particularly the name and address of any employer and level of earnings and deductions. Taxpayers and ratepayers are under a legal obligation to provide this information.

5.6 Attachment of Earnings

5.6.1 Where the Council is aware of a Council Taxpayer's employment details they will, in most cases, issue an order to the taxpayer's employers to make deductions from their earnings. Employers are legally required to comply with the order and may deduct a nominal charge which is defined in law for each deduction made towards the costs of administering the order.

5.6.2 The amount being received under the order will be reviewed on a regular basis and where it is felt that this is insufficient to clear the debt outstanding within a reasonable time, the Council may either request a further attachment to earnings order to be made (maximum of 2) or cancel the attachment and take alternative action to recover the amount due.

5.6.3 In cases where a taxpayer will suffer hardship because of an attachment order, the circumstances of individual cases will be considered with a view to taking alternative action. This will usually be an arrangement to pay a lower amount than that prescribed under an attachment order which is acceptable to the Council.

An attachment to earnings will only be cancelled in exceptional circumstances where suitable alternative action can be agreed.

5.7 Deductions from State Benefits

5.7.1 In Council Tax cases, the Council may apply to the Department for Work and Pension (DWP) for deductions to be made from State Benefits. The DWP regulations specify the fixed weekly amount deductible.

5.8 Enforcement Agent Action

5.8.1 Following the granting of a Liability Order, where a taxpayer or ratepayers fails to make contact with the Council or fails to make or maintain a payment arrangement (including orders under attachments to earnings or deductions from benefit) the Council may refer the debt to an Enforcement Agent company to recover the unpaid amount which will mean that further costs may be incurred

5.8.2 At all times the enforcement agent will work to an agreed Enforcement Agents Code of Conduct (Appendix 2), Council Guidelines, the Council's Vulnerability Criteria (Appendix 1) and The Tribunals, Courts and Enforcement Act 2007(Part 3 Enforcement by taking control of goods)

5.8.3 Fees and charges associated with enforcement agent action will be charged in accordance with fees set out in the legislation and as agreed with the Council. All charges associated with recovery will be monitored to ensure they have been applied in accordance with the legislation. Taxpayers and ratepayers will be advised in writing of the amounts of fees that may be charged for Enforcement Agent action, at least 14 days prior to the debt being referred to the Enforcement Agent Company.

5.8.4 The enforcement agent may make an acceptable arrangement with the debtor to repay the sums due or take control of goods owned by the debtor to satisfy the amount outstanding. Taking control of goods is where the enforcement agent secures the debt against assets owned by the taxpayer or ratepayer. For Council Tax cases, the enforcement agent will not take control of goods where a Council Tax Support claim is pending and will only be used where a minimum of 25 percent of the debt plus any costs will be recovered through sale.

5.8.5 Actual removal and sale of goods will only take place in exceptional circumstances following approval from a Council Client Officer. All efforts will be taken in order to make an arrangement to pay including the obtaining of employment or benefit information that may lead to an order being made under an attachment to earnings or deduction from benefit.

5.8.6 The Enforcement Agent Company will include details of the complaints process within documentation that is provided to the debtor.

5.8.7 The customer should direct any queries or disputes arising from the enforcement agent's correspondence or visits direct to the Enforcement Agent Company in the first instance.

5.8.8 The Enforcement Agent Company will send copies of all complaints that they deal with to the Council's Revenues Service. These copies will be added to the debtor's document management system account records.

5.8.9 The Council's Revenues Service will monitor the complaints received and responded to by the Enforcement Agent Company.

5.8.10 Where the Enforcement Agent Company is unable to resolve the complaint to the debtor's satisfaction they will inform the debtor of their rights to have the matter referred to CivEA for further consideration and/or considered further by requesting that the Council's Revenues Service deal with the complaint through a Stage One Investigation, under the Council's Corporate Complaints Procedure.

5.8.11 Where the debtor then makes a request for a Stage One Investigation of the complaint direct to the Council's Revenues Service, the matter will be investigated and responded to by the Revenues Service in accordance with the Council's Corporate Complaints Procedure. The Revenues Service will provide details of the complaint to the Council's Revenues and Benefits Client Team.

5.8.12 If the debtor is not satisfied with the outcome of the Stage One Investigation, they can ask for a Stage Two Investigation Review. This will be

carried out by the Council's Revenues and Benefits Client Team. The response will advise the debtor that they may take their complaint to the Local Government Ombudsman if they are dissatisfied with the outcome.

6.0 Further recovery options available to the Council

6.1 Where the forms of action detailed in Section 5 of this policy have either been unsuccessful, are not considered to be appropriate, or the taxpayer or ratepayer has failed to make contact with the Council, the Council may pursue other recovery options that may have more serious implications for the taxpayer and ratepayer.

6.2 These actions are:

- Committal Proceedings
- Charging Orders
- Bankruptcy
- Winding Up Procedures

6.3 Any action to recover amounts by these methods will be considered on its merits on an individual case by case basis, having regard to a 'Recovery Checklist' completed by the Council's Recovery Officers. This will include the following

- A record why other methods of recovery are not appropriate, and
- Where little or no personal contact has been made details of at least one visit to the property, and
- A record of information gathered and the reasons for the proposed action.

6.4 In addition, the Council will have regard to the Vulnerability Criteria in Appendix 1 to assist in making decisions at all stages of recovery and in particular where an option referred to in Section 6.2 of this policy is being considered such as bankruptcy.

Before proceeding with any of the recovery options referred to Section 6.2 the Council's Recovery Officers will make checks with other Council departments (Children and Families Social Services: Adult Social Services : Housing Services) to establish whether those services have identified that the charge payer or any member of their household may be vulnerable in some way.

6.5 Documentation issued to ratepayers will include:

- Clear written warnings listing the consequences of failing to respond to the letter or notice,
- A date by which they must respond, and;
- Recommendations that tax/ratepayers suffering financial difficulty contact their local Citizens Advice, Business Support Agency or Debt Advice Agency for debt advice.

6.6 Committal Proceedings

6.6.1 Committal proceedings can only be taken against a taxpayer or ratepayer where the enforcement agent has certified that there are insufficient assets to discharge the debt by taking control of goods and may only be taken against individuals and not limited companies.

6.6.2 Where committal action is considered to be appropriate, the Council will write to the tax or ratepayer(s) inviting them to attend an informal interview with Council Officers to discuss their financial and personal circumstances to resolve the matter to the satisfaction of the City Council without the need to commence proceedings. This will be at a pre-arranged date and time.

6.6.3 Where the taxpayer or ratepayer fails to respond or the Council is unable to agree arrangements to discharge the debt, the Council will apply to the Magistrates Court for a warrant with bail to be issued which requires the taxpayer to attend the Magistrates Court, for a 'pre-means enquiry' hearing.

6.6.4 At the hearing the taxpayer or ratepayer is given the opportunity to discuss their personal and financial circumstances to resolve the matter to the satisfaction of the City Council without the need for a full means enquiry. On completion of the hearing, the Magistrates, with the assistance of Council Officers, will determine whether a full means enquiry is necessary.

6.6.5 Where a full means enquiry is required the taxpayer or ratepayer will be advised that it would be prudent to seek legal representation at the hearing.

6.6.6 Where the taxpayer or ratepayer does not attend Court on the day of the 'pre-means enquiry' hearing the Council will ask for a warrant without bail to be issued for a further hearing at the Magistrates Court for a full means enquiry to be carried out to see whether the non-payment is due to 'wilful refusal' or 'culpable neglect'.

6.6.7 At the hearing the Magistrate may sentence the tax/ratepayer to a term of imprisonment not exceeding three months. The sentence can be suspended on whatever terms the Magistrates consider appropriate (usually on payment of a weekly or monthly amount). If the Magistrates decide that failure to pay was not due to wilful refusal or culpable neglect they have the power to remit all or part of the debt.

6.6.8 If a term of imprisonment is served, the relevant amount of Council Tax will be written off as irrecoverable. A part payment will also reduce the term of imprisonment by the ratio of payment to the total amount of the debt.

6.6.9 The majority of committal cases will be where there has been persistent refusal or avoidance of payment and the Magistrates will usually impose a suspended sentence and order the taxpayer or ratepayer to make monthly or weekly payments. In these cases, actual imprisonment will only occur when there has been default on payment of such an order.

6.7 Charging Orders

6.7.1 Non Payment of Council Tax

6.7.2 The Council may make an application to the County Court for a charging order to be registered against a taxpayers' property, where the amount of council tax outstanding is over £1,000. The costs associated with this type of action are high, and may be added to the amount of the order.

6.7.3 Following the granting of a charging order, if the debt is not paid the Council may apply to the County Court for an order for sale, which may result in the property being sold and the amount subject to the charging order, including costs, being paid from the proceeds of sale.

6.7.4 Non Payment of Business Rates

6.7.5 The Charging order option is not available under the 1989 Regulations in respect of business rates. However if a ratepayer(s) owns their business premises and are intending to sell the property, the Council may seek their agreement to registering a charge against their interest in the property. This means that they agree that the Council will be paid any rates due from the proceeds of the sale of the property. The Council will not attempt to recover any amount due which is covered by the agreement for a specified period. This period cannot be more than three years. Any amounts covered by the agreement may be subject to interest charges.

6.8 Bankruptcy

6.8.1 This option is only available where the taxpayer or ratepayer is an individual. This course of action is not only administratively costly for all parties but can also have considerable impact both on the taxpayer and members of the taxpayers' household. Consequently, this will only be considered where:

- > There has been repeated default in other types of recovery action.
- > Other forms of recovery action are not appropriate.
- > The taxpayer or ratepayer owns the property which is the subject of the Council Tax or Business Rates or a second property and where the equity is likely (so far as the Council can assess) to be sufficient to cover both the amount of the debt and the costs of the bankruptcy and sale.
- > The debt outstanding is above £1000.

6.8.2 No bankruptcy proceedings will take place without attempting to contact the taxpayer or representative.

6.8.3 A statutory demand will be served on the taxpayer setting out the debt outstanding, and the options available to them to prevent further action, the time scales in which they need to respond (21 days), and direct contact details of officers dealing with the case. A guide to the potential bankruptcy costs is included with the statutory demand. No additional costs are incurred

at this stage, and the Council may agree a payment arrangement with the taxpayer.

6.8.4 Where, after 21 days, the tax/ratepayer has not responded to the statutory demand or the Council is unable to agree arrangements that will discharge the debt, the Council will consider whether a petition for the taxpayer to be made bankrupt should be issued.

6.8.5 Before a petition is issued, the Council will make all reasonable attempts to find out what the tax/ratepayer's personal and financial circumstances are to determine whether they or other members of the household may fall within the Council's Vulnerability Criteria as described in Appendix 1. A petition for Bankruptcy will only be taken after a full case file is presented to, and authorised by, a Council Client Officer.

6.8.6 Where, from information provided by the tax/ratepayer or their representative, or other sources there is evidence to suggest that the taxpayer or other members of the household fall within the Council's Vulnerability Criteria the case will be reviewed by a Senior Recovery Officer to confirm that bankruptcy is appropriate.

6.8.7 Where the Council considers that bankruptcy action should continue, a petition will be served on the tax/ratepayer, advising them of the date and time of the bankruptcy hearing. The serving of a bankruptcy petition will result in significant costs being incurred.

6.8.8 It is essential that the taxpayer or ratepayer attends this or any adjourned hearing to make representation to the judge as to why the order should not be made. Where the taxpayer or ratepayer fails to attend, the Court will determine whether the issue of a bankruptcy petition should be made. Once the order has been made the matter will be referred to the Official Receiver and a trustee may be appointed.

6.9 Winding Up Procedures

6.9.1 Where the ratepayer is a limited company the same criteria as for determining whether bankruptcy action is appropriate will be undertaken.

6.9.2 In appropriate cases, a formal request for payment will be sent to the ratepayer advising them of the impending action and the consequences of this action being successful.

6.9.3 No additional costs are incurred at this stage, and the Council may agree a payment arrangement with the ratepayer.

6.9.4 Where, after 14 days, the ratepayer has not responded to the formal request or the Council is unable to agree arrangements that will discharge the debt, the Council will consider whether a petition for the winding up of the company should be issued.

6.9.5 Where a petition is served on the ratepayer this will notify them of a date and time of the hearing in the High Court. The serving of a petition will result in significant costs being incurred.

6.9.6 It is essential that the ratepayer attends this hearing or any adjourned hearing to make representation to the judge as to why the winding up order should not be made.

6.9.7 Where the ratepayer fails to attend this will generally result in the company being wound up.

6.9.8 Once the company has been wound up the matter will be referred to the Official Receiver and a trustee may be appointed.

7.0 Absconders

7.1 Where a taxpayer or ratepayer leaves a property without notifying the Council of their forwarding address the Council will make every effort to trace their current whereabouts and to collect the amount outstanding.

7.2 This will include, where permitted by law, the sharing of information between other Council departments and using external tracing agencies.

8.0 Working with others

8.1 We will endeavour to consult and engage with stakeholders as part of our Revenues and Benefits Take-up Strategy in order to identify customers who may be entitled to an exemption, discount, disregard, benefit or relief, thereby, contributing to City residents' prosperity, health and wellbeing.

8.2 The Revenues Service will continue to develop liaison arrangements with the following agencies when reviewing its' procedures in order to improve the Council's service: Citizens Advice Bureaux, Local Advice Centres, Law Centres, Social Services, Registered Social Landlords, Hostels, Sheffield Homes and Chamber of Commerce.

Appendix 1

Vulnerability Criteria

A failure to maximise collection of Council Tax and Business Rates will potentially put Council services at risk and increase the likelihood that Council Taxpayers and Ratepayers who do pay on time will have to subsidise non-payers through future increases in the level of Council Tax.

The Council recognises that some taxpayers and ratepayers will, due to their individual personal and financial circumstances, have extreme difficulty in paying their Council Tax and Business Rates, and recovery action, particularly where an option under Section 6 of this policy is being considered, may not be appropriate where these suggest the taxpayer, ratepayer or other household members may be vulnerable in some way.

When considering any of the advanced recovery options referred to Section 6 of this Recovery Policy the Council's Recovery Officers will make checks with other Council departments (Children and Families Social Services: Adult Social Services: Housing Services) to establish whether those services have identified that the charge payer or any member of their household may be vulnerable in some way.

The Council will ensure processes are in place to ensure that due regard is given to this group of taxpayers' and ratepayers.

A person may be considered vulnerable in the following circumstances. The list is not exhaustive and each case will be decided on its own merits:

- > The person is elderly
- > The person is seriously ill or mentally or physically disabled
- > The person has communication or learning difficulties
- > The person has young children and where there is severe deprivation
- > The person has recently experienced a recent marital break up
- > The person has recently been bereaved or made unemployed
- > The person has difficulty in understanding written or spoken English.

Falling into one of these categories does not automatically mean that recovery action is not appropriate. The Council will make individual decisions based upon the individual circumstances of the taxpayer or ratepayer to identify if recovery action is appropriate and, if so, what action to take.

Different recovery proceedings cannot be applied simultaneously to one customer, but can be applied subsequently if a debt remains outstanding. The choice of recovery action is made at the discretion of the Council's Recovery Officer and will take into account the taxpayers and ratepayers circumstances on a case by case basis and the guidance within this Policy.

The Revenues Service may become aware of vulnerable ratepayers and taxpayers following contact from the taxpayer, ratepayer or their representative or once recovery action is instigated. Alternatively, this information may become available from other internal systems used by the Council, from other service lines or from other support agencies.

Where the enforcement agent on visiting the taxpayer or ratepayer has vulnerability concerns, he is required to return the Liability Order instruction to the Council in order for the Council to decide upon the most appropriate recovery action.

Appendix 2

Enforcement Agent Code of Conduct

Introduction

The Council's primary concern is that any officer authorised by the Council to collect monies owed to the Council should conduct themselves in a consistent and professional manner.

The conduct of Enforcement Agents (EAs) and collections agents will be in line with the Enforcement Services Association's Code of Practice and relevant legislation pertaining to its activities.

General Conduct

All Enforcement Agents are to maintain a high standard of business ethics and practice and are instructed to conduct their duties in accordance with the following principles:

- Comply with all current Council Tax, Non Domestic Rating and Enforcement Agent legislation including but not limited to Schedules 3 and 12 of the Tribunal Courts and Enforcement Act 2007, The Taking Control of Goods Regulations 2013, and Taking Control of Goods (Fees) Regulations 2014.
- Comply with the guidance laid down in the Councils Council Tax and Business Rates Recovery Policy and Vulnerability Criteria
- Conduct their activities in full compliance with the Data Protection legislation and Freedom of Information legislation, and take into account all guidance issued by the Information Commissioner.
- Observe the provisions of Health and Safety, Race Relations and Human Rights legislation, and any other appropriate legislation.
- Adhere to the Council's equal opportunities policy and disability awareness policies.
- Fully comply with The National Standards for Enforcement Agents (January 2012) and any subsequent replacements.
- When taking control of goods, ensure that all cases are handled with fairness and in accordance with relevant legislation.

Guidelines for Enforcement Agents

- All Enforcement Agents representing the Council will be fully certificated or licensed in accordance legal requirements.

- The Enforcement Agent Company will ensure that all of their employees and EAs receive appropriate training to ensure that they have a proper understanding of the relevant legislation.
- Enforcement Agents will observe a business dress code and behave professionally and courteously. Debtors will be treated in a firm but fair manner at all times.
- On visiting a debtor, the Enforcement Agent introduces himself/herself as a Certificated or Licensed Enforcement Agent acting on behalf of the Council and produces his/her photographic identification and authorisation to act to the debtor and to any other person who may have reason to view it.
- The Enforcement Agent will explain clearly the reason for their visit and, if necessary, the powers of an Enforcement Agent. A copy of the regulations and charges that may apply are left at the debtor's premises.
- The Enforcement Agent Company and their employees will exercise proper care at all times and will not place themselves at undue risk. When necessary, assistance will be requested from the police. In such cases no action should be attempted until the police arrive. In the unlikely event of any breach of the peace, or incident that may lead to a complaint, the Enforcement Agent immediately withdraws from the situation, informs the Council, and seeks advice before proceeding with the recovery process.
- When dealing with a case the Enforcement Agent Company will ensure that they only speak to the debtor(s), an authorised person or a person in apparent authority. Care will be taken not to divulge the nature of the business to any other person. The absence of the debtor will not automatically prevent the action continuing but the situation will be properly considered before a decision is taken to proceed. Identification must always be shown at the start of the action and authority to act or the EA's certificate must be shown if asked for by anyone who has good reason.
- If the Enforcement Agent identifies potential vulnerability, the case should be returned to the Council as soon as is practicable detailing the reason for the return and a note setting out the vulnerability issues. In these cases no fees will be applied.
- Enforcement Agents are respectful of the religion and culture of others at all times. They will be aware of the dates for religious festivals and carefully consider the appropriateness of undertaking any recovery action on any day of religious or cultural observance or during any major religious or cultural festival.

- All documentation left with the debtor or at their premises is on pre-printed stationery and will include contact details. Any documents left at the premises in the absence of the debtor are sealed in a plain envelope.
- All documentation is written in clear and unambiguous English and includes all appropriate reference numbers, telephone numbers, addresses and the name of the Enforcement Agent who visited the debtor's property. If requested, the Council will also provide documentation in large print, in Braille and alternative formats and languages.
- If communication difficulties arise as a result of a debtor not being fluent in English, attempts will be made to resolve this in the first instance by referring to the Council's 'Language Line', a translation service utilised as required.

In all cases where a debt is referred to the Enforcement Agent the key objectives of the visit will be to:

- Make contact with the taxpayer or ratepayer and record contact details,
- Identify any 'vulnerable' members of the household as described in Appendix 1 of this policy,
- Confirm liability and that all reductions available have been applied to the account,
- Where payment in full cannot be made, agree a payment arrangement wherever possible in accordance with the guidelines described in Section 4 of this policy.
- Obtain Names and addresses of the taxpayers employer (s) if appropriate.
- Keep enforcement agent costs to a minimum and only charge these in line with the schedule contained within legislation and the Council's Enforcement Agent Specification

Where debtors refuse to make a payment arrangement, disclose employment details or divulge their financial circumstances, the Enforcement Agent may take control of goods.

Removal of Goods

Goods will only be removed in accordance with the appropriate regulations.

- The Enforcement Agent will take all reasonable steps to ensure that the value of goods impounded is directly proportional to the value of at least 25 percent of the debt plus all costs and is the property of the debtor. Removal will only take place with the express consent of a Council Client Officer.

- The Enforcement Agent will ensure that goods are not removed which are exempt by law.
- Where goods are taken under control, the Enforcement Agent must leave information explaining how to recover the goods, and which details the remedies in cases of illegal or irregular enforcement agent activity.
- The venue for auction of goods to be sold will be at bona fide auction rooms or forum allowed by legislation and where possible, within the Sheffield area. The Enforcement Agent may use specialist auction rooms for specialist goods.
- Where goods are sold at auction or an alternative forum, details of items sold and amounts raised, together with fees deducted, should be given to the debtor with a copy to the Council.
- Failure to comply with this Code of Conduct will be considered malpractice and will result in the Enforcement Agent to be withdrawn from service if more than 2 instances of malpractice occur within 12 months. If external Enforcement Agents are utilised and more than 4 instances of malpractice occurs within 12 months, this will result in no further cases being placed with the Enforcement Agent Company.

Any variation from the statutory fees charged will be considered a breach of contract and will enable Sheffield City Council to terminate this agreement without notice.