



**PLEASE READ this Notice; it sets out what you need to do, and what we are doing, to protect your health during Covid-19: DO NOT turn up to court without a timed appointment as you may not be allowed into the building. Any attendees for court will be seen at council premises and not the court house.**

**Subject: Business Rates - Application for a Liability Order to be granted against you**

Westminster City Council has summoned you to court for unpaid business rates. The summons is included with this letter. It means that they will ask the court to grant a **liability order** for unpaid business rates. A liability order means that the court agrees that you owe the money and that the council can take steps to collect it. These steps could include seizing goods or stock.

You have five options:

1. Pay off the amount on the summons in full. That will end the case.
2. Do nothing. The council will ask the court to make the liability order in your absence.
3. If you accept that you owe the money but cannot immediately pay in full, you can make an agreement with the council about how you'll pay it (usually in instalments). If you make an agreement to pay with the council, they will still ask the court for a liability order. But if you stick to the agreement, they will not take any other steps (seizing goods etc).

To make an agreement you should contact Westminster City Council immediately to talk about it, rather than waiting for the court hearing. If you do that, you will probably not need to attend the court hearing as the Council will ask the court to make the liability order in your absence. Then they'll collect the money as you and the Council have agreed. **You can contact the Council by email: [westminster.ndr@secure.capita.co.uk](mailto:westminster.ndr@secure.capita.co.uk) or speak to the council by calling: 0208 315 2050.**

**If you are thinking about arguing against the order (instead of paying – perhaps by instalments - or doing nothing) you should read the notes on the back of this notice now.** They tell you what the council must prove to the court, and what defences you have.

**Then, if you still want to argue against the liability order you MUST contact the Council by email: [westminster.ndr@secure.capita.co.uk](mailto:westminster.ndr@secure.capita.co.uk) or speak to the council by calling: 0208 315 2050 in order for an appearance to be booked. See 5 below.**

4. Contact the council to explain to them why you believe you are not liable. If you can't agree, you will be given a time to attend court by electronic means on the date mentioned in the summons (see 5 below).

**You must have communication with the council office before the day of the hearing.** The Council will give you a time and tell you where you can go to speak to one of their officers on the day. You might be able to reach an agreement with them. If you do not, the officer will allocate a time at which you can link to the court hearing remotely from the council office and will explain to you the procedure.

**OR:**

5. Attend court by electronic means.

If, after reading the guidance notes, you believe you have a valid defence and want to argue your case before the court, you must agree a time prior to the court hearing day, to ensure you will be heard by electronic means. To do this, you must contact the Council by email: [westminster.ndr@secure.capita.co.uk](mailto:westminster.ndr@secure.capita.co.uk) to book a time slot. **A link will be arranged to link Westminster City Council premises with the court.** For further information please see the council website: [www.westminster.gov.uk/businesses/business-rates](http://www.westminster.gov.uk/businesses/business-rates)

**Please remember that you should not attend court unless you have been specifically asked to do so. You may not be allowed to enter the court or council premises unless you have proof of such a request. This is a safety precaution for you and other court users.**

## Challenging a Business Rates Liability Order

### What the council must prove

In order for the court to make a liability order, the Council must give evidence that:

- There is a current Rateable Value for your business property (hereditament).
  - It is not a valid defence to a liability order to say you do not agree with your rateable value.  
  
You can appeal against your rateable value to the Valuation Office [www.voa.gov.uk](http://www.voa.gov.uk) If you are successful, you will receive a refund on your payment.
- The bill and reminder have been posted to the correct address.
  - It is not a defence to say that you did not receive it. The council just have to prove that they sent it to the right address, according to their records.
- You have not paid the business rate, or part of it.
  - If you have paid the balance, but not the costs, the council can still ask for a liability order and use it to collect the costs

If the magistrates decide that it is likely that these things are true, they **must** make a liability order.

### Defences to a liability order

These are the main reasons why a court may not issue a liability order:

- the council has not done the things they are supposed to in the top two bullet points above; or
- you have paid the amount in full, **including costs**; or
- you are not liable for the business rates as demanded for the hereditament; or
- insolvency or winding-up proceedings have been initiated against you.

We must  
keep on protecting  
each other.



HANDS



FACE



SPACE