



# EAST CAMBRIDGESHIRE DISTRICT COUNCIL

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Further to your information request FOI/EIR 22/23-107 please find your question and our response below.

## Request:

I would like to request proof of where the Cambridgeshire Residents Council Tax Payments are being spent.

1. I would like to see the previous 3 years of receipts for where the council tax funding is being spent. I do not want to see percentages but proof in pounds (£s) as to where the annual council tax is being spent please.
2. I would like to know if my council tax funds Cambridgeshire Police Service, Cambridgeshire Ambulance Service, Cambridgeshire Waste collection and Schools. If so I would like to know as to what percentage it is distributed please?
3. Also, which law, not legislation, states that council tax must be paid?
4. Which law states that it is a criminal offence to not pay council tax?
5. Please attach the copy of contract in where I agreed to pay for council tax. Please keep in mind that an 'assumptious agreement' does not stand up in court.

## Response:

1. Details of Council Tax Collection Fund income and expenditure are detailed within the Council's Statement of Accounts, these detail how much is paid over to the other preceptors, please see answer to question 2 below.  
The 2020/21 Statement of Accounts can be found at:  
[https://www.eastcambs.gov.uk/sites/default/files/East%20Cambs%20Accounts%202020-21%20FINAL\\_1.pdf](https://www.eastcambs.gov.uk/sites/default/files/East%20Cambs%20Accounts%202020-21%20FINAL_1.pdf)  
The 2019/20 Statement of Accounts can be found at:  
<https://www.eastcambs.gov.uk/sites/default/files/East%20Cambs%20Accounts%202019-20%20Final%20SignedAC.pdf>
2. East Cambridgeshire District Council collects Council Tax for the County Council, Cambridgeshire and Peterborough Police and Crime Commissioner, the Cambridgeshire Fire and Rescue Service as well as itself and parish councils. The District Council is responsible for waste collection. We do not collect Council Tax on behalf of the Ambulance Service. The respective precepts that each of these organisations' levy is detailed in the Council's budget book at  
<https://www.eastcambs.gov.uk/sites/default/files/Budget%202022-23%20web.pdf>
3. The Local Government Finance Act 1992 and subsequent regulations set down a legal requirement that Council Tax is payable. Liability for Council Tax is set out in Section 6 of these regulations. The definition of liable is 'having (legal) responsibility for something or someone'. The definition of mandatory is 'something that is mandatory must be done or is demanded by law'. The Local Government Finance Act 1992 is the item in law which mandatorily sets out that you must pay Council Tax. The Local Government Finance Act 1992 regulations were laid before Parliament on 11 March 1992 and came into force on 1 April 1993.
4. The Council Tax (Administration and Enforcement) Regulations 1992 were laid before Parliament on 11 March 1992 and came into force on 1 April 1993. It is these Regulations that provide the legal form to issue any bills or notices.

Prior to issuing the Summons the Council must make an application to the Court by way of making a

complaint to a Justice of the Peace and requesting the issue of a summons with a view to obtaining a Liability Order to secure the debt.

This is not a criminal hearing but a civil matter.

Liability Orders are made by way of a civil action taken in the Magistrates' Court. The Liability Orders are in the correct form and signed by a Justice of the Peace. The Council Tax (Administration & Enforcement) Regulations, under pinned by the Local Government Finance Act 1992, sets out the procedure for issuing a summons and obtaining a Liability Order. The officer representing the Council in the Magistrates' Court must stand before the Clerk to the Justices and the Justices and must swear on oath that they are telling the truth, therefore due process of the law is being followed.

The person whom the Summons has been issued to has the right to appear before the Justices and provide evidence as to why the court should not grant the Liability Order. The valid defences are;

- The amount has not been demanded in accordance with the regulations
- Bills have been issued too late
- Instalments have not been calculation in accordance with the regulations
- The amount has been paid or
- S/he is not the person named on the summons; the level of charge is not in accordance with the sum set by the council

5. Your liability for Council Tax arises under the Local Government Finance Act 1992 and subsequent regulation Council Tax (Administration & Enforcement) Regulations. It is not contingent upon your consent, or the existence of a contractual relationship with the Council. The Local Government Finance Act 1992 and subsequent regulations set down a legal requirement that Council Tax is payable. Liability for Council Tax is set out in Section 6 of these regulations.

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I would suggest testing your hypothesis surrounding the legality of a liability order by arranging with Her Majesty's Court and Tribunal Service to appear before the magistrates should a summons be issued to you. However, if a summons has been issued and a liability order has been awarded you would need to arrange with HMCTS to make an application to state your case in the High Court to challenge the law itself. This would be something you would need to arrange independently of the Council at your own cost and recovery of Council Tax owed would not be held during such time (as per Regulation 57 of Section 16 of the Local Government Finance Act 1992).

This concludes your request FOI/EIR 22/23-107

If information has been refused please treat this as a Refusal Notice for the purposes of the Act.

If you disagree with our decision or are otherwise unhappy with how we have dealt with your request in the first instance you may approach [foi@eastcambs.gov.uk](mailto:foi@eastcambs.gov.uk) and request a review. A request for review must be made in no more than 40 working days from the date of this email.

Should you remain dissatisfied with the outcome you have a right under s50 of the Freedom of Information Act to appeal against the decision by contacting the Information Commissioner, Wycliffe House, Water Lane, Wilmslow SK9 5AF.