

PRACTICE DIRECTION

CLAIMS FOR THE RECOVERY OF TAXES

This Practice direction supplements CPR rule 7.9

Scope

- 1.1** This practice direction applies to claims by HM Revenue and Customs for the recovery of –
- (a) Income Tax,
 - (b) Corporation Tax,
 - (c) Capital Gains Tax,
 - (d) Interest, penalties and surcharges on Income Tax, Corporation Tax or Capital Gains Tax which by virtue of section 69 of the Taxes Management Act 1970 are to be treated as if they are taxes due and payable,
 - (e) National Insurance Contributions and interest, penalties and surcharges thereon.

Procedure

- 2.1** If a defence is filed, the court will fix a date for the hearing.
- 2.2** Part 26 (Case management – preliminary stage) apart from CPR rule 26.2 (automatic transfer) does not apply to claims to which this practice direction applies.

At the hearing

- 3.1** On the hearing date the court may dispose of the claim.
- (Section 70 of the Taxes Management Act 1970 and section 118 of the Social Security Administration Act 1992 provide that a certificate of an officer of the Commissioners for HM Revenue and Customs is sufficient evidence that a sum mentioned in such a certificate is unpaid and due to the Crown.)
- 3.2** But exceptionally, if the court does not dispose of the claim on the hearing date it may give case management directions, which may, if the defendant has filed a defence, include allocating the case.

