

PRACTICE DIRECTION

CLAIMS FOR THE RECOVERY OF TAXES AND DUTIES

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,
 - (f) student loan repayments deducted by and recoverable from an employer under Part IV of the Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944),
 - (g) Value added tax and interest and surcharges thereon,
 - (h) Insurance premium tax and interest and penalties thereon,
 - (i) Stamp duty land tax and interest and penalties thereon,
 - (j) the following environmental taxes –
 - (i) landfill tax and interest and penalties thereon,
 - (ii) aggregates levy and interest and penalties thereon, and
 - (iii) climate change levy and interest and penalties thereon,
 - (k) the following duties of customs and excise –
 - (i) amusement machine licence duty and penalties thereon,
 - (ii) air passenger duty and interest and penalties thereon,
 - (iii) beer duty and penalties thereon,
 - (iv) bingo duty and penalties thereon,
 - (v) cider and perry duty,
 - (vi) excise and spirits duty,
 - (vii) excise wine duty,
 - (viii) gaming duty and penalties thereon,
 - (ix) general betting duty,
 - (x) lottery duty and penalties thereon,
 - (xi) REDS (registered excise dealers and shippers) duty,
 - (xii) road fuel duty and penalties thereon,
 - (xiii) tobacco duty, and
 - (xiv) wine and made-wine duty.

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 25A(1) and (2) of the Commissioners for Revenue and Customs Act 2005 ('the 2005 Act') provides that a certificate of an officer of Revenue and Customs that, to the best of that officer's knowledge and belief, a sum payable to the Commissioners under or by virtue of an enactment or by virtue of a contract settlement (within the meaning of section 25(6) of the 2005 Act) has not been paid, is sufficient evidence that the sum mentioned in the certificate is unpaid.)

- 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.