



Northern Ireland Magistrates' Court – what it means for you

If you do not pay, we will start legal action as soon as possible after the date in the covering letter.

The court

You will receive a process from us telling you how much you owe, and where and when to attend the Magistrates' Court. If you disagree about the amount you owe, you must talk to us before it gets to court.

The hearing

At the hearing, the magistrates will not be able to consider any dispute you may have about the debt.

We will ask the magistrates to order you to pay

- the debt in full, **and**
- the costs of the case.

The Magistrates' Order to pay

If you still **do not** pay what the court has ordered you to pay, we can take further action through the Enforcement of Judgments Office.

They may

- order you to pay by instalment
- take the money directly from your pay or bank account
- take and sell your goods to raise money
- stop you selling your home or property unless you pay what you owe.

Register of Judgments

If a Magistrates' Court orders you to pay a sum of money, your details may be entered on the Register of Judgments at the Enforcement of Judgments Office.

You may find it difficult to open a bank account or get credit, for example, get a mortgage or credit card.

Getting advice

For information on how the Magistrates' Court works, please contact your local court or visit www.courtsni.gov.uk

You can get independent advice from

Citizens Advice

Local offices are in *The Phone Book* or visit www.citizensadvice.org.uk

Advice NI

028 9064 5919

www.adviceni.net

TaxAid

www.taxaid.org.uk

National Debtline

0808 808 4000

www.nationaldebtline.co.uk

Department of Enterprise Trade and Investment's Insolvency Service

www.detini.gov.uk/insolvency

For independent business tax advice, contact

Business Debtline

0800 197 6026

www.bdl.org.uk

Open Government

The HM Revenue & Customs Debt Management and Banking manual contains more details about our work in this area. Please visit

www.hmrc.gov.uk/manuals/dmbmanual/index.htm

These notes describe in general terms what is likely to happen. If you would like more details, please contact the HM Revenue & Customs office shown on the covering letter.

HM Revenue & Customs commitment

We aim to provide a high quality service with guidance that is simple, clear and accurate.

We will

- be professional and helpful
- act with integrity and fairness, and
- treat your affairs in strict confidence within the law.

We aim to handle your affairs promptly and accurately so that you receive or pay only the right amount due.

Putting things right

If you are not satisfied with our service, please let the person dealing with your affairs know what is wrong. We will work as quickly as possible to put things right and settle your complaint.

If you are still unhappy, ask for your complaint to be referred to the Complaints Manager.

Customers with particular needs

We offer a range of facilities for customers with particular needs, including

- wheelchair access to nearly all HMRC Enquiry Centres
- help with filling in forms
- for people with hearing difficulties
 - BT Typetalk
 - Induction loops.

We can also arrange additional support, such as

- home visits, if you have limited mobility or caring responsibilities and cannot get to one of our Enquiry Centres
- services of an interpreter
- sign language interpretation
- leaflets in large print, Braille and audio.

For complete details please

- go online at www.hmrc.gov.uk/enq, or
- contact us. You will find us in *The Phone Book* under HM Revenue & Customs.

These notes are for guidance only and reflect the position at the time of writing. They do not affect any right of appeal

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HM Revenue & Customs

Printed Guidance

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