

The Magistrates' Court – What it means for you

If you do not pay, we will go to court as soon as possible after the date in the covering letter.

The court

The Magistrates' Court will send you a summons, telling you when and where to attend 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 by a fixed date, **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 ask the court to use bailiffs to take your goods and sell them to raise money.

Or we may apply to

- make you bankrupt, **or**
- wind up your company.

Getting advice

For information about how the Magistrates' Court works, contact your local court.

You can get independent advice from

Citizens Advice

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

TaxAid

www.taxaid.org.uk

National Debtline

0808 808 4000

www.nationaldebtline.co.uk

The Department of Trade and Industry's Insolvency Service

www.insolvency.gov.uk

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 including how we calculate costs. 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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Printed Guidance

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