



The Sheriff 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.

We will ask the court to grant a summary warrant for the majority of our debts. In some instances we will ask the court to issue you with a summons or writ.

Summary warrant

If the court grants a summary warrant you will not get the opportunity to attend court. We will instruct the Sheriff Officer to serve you with a charge to pay the debt. You will have 14 calendar days to pay the debt.

If you do not pay

If you do not pay what you have been charged to pay we will take further legal action against you.

We will:

- take the money directly from your pay or bank account
- take and sell goods that are within your business premises or kept on your property but outside your house, for example, in a garage
- make you bankrupt.

Summons or writ

If you receive a summons or writ from the court it will tell you:

- where and when to attend the court, and
- when you have to reply by.

Your options

If you agree you owe the money, you should pay in full straight away. The total will include court costs.

If you disagree, you:

- must give your reasons on the form you get from the court
- must let us have a copy of your reasons, and
- may have to go to court to explain your reasons.

The court hearing

At the hearing, we will ask the Sheriff to order you to pay:

- the debt in full by a fixed date, and
- the costs of the case.

You will have 14 calendar days to pay.

Sheriff Court decree

If a Sheriff Court orders you to pay a sum of money, your details may appear in credit agencies' records. 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 Sheriff Court works, contact your local court or go to www.scotcourts.gov.uk

You can get independent advice from:

Citizens Advice Scotland
Local offices are in *The Phone Book*
www.cas.org.uk

Money Advice Scotland
0141 572 0237
www.moneyadvicescotland.org.uk

TaxAid
www.taxaid.org.uk

Scottish Debtline
0800 138 3328
www.scottishdebtline.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 go to www.hmrc.gov.uk

continued >>>

If you still do not pay

If you still do not pay what the court has ordered you to pay, we will take further legal action against you. We will:

- take the money directly from your pay or bank account
- take and sell goods from within your business premises or kept on your property but outside your house, for example, in a garage
- stop you selling your house or property unless you pay what you owe, or
- make you bankrupt or wind-up your company.

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.

Issued by

HM Revenue & Customs

Customer Information Team May 2008

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Printed by RR Donnelley 05/08

MMN 5010386

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