

Request 10741 – Council Tax

1. I would like to see the previous 3 years of receipts for where the council tax funding is being spent. I do not want to see percentages but proof in pounds (£s) as to where the annual council tax is being spent.
2. I would like to know if my council tax funds Cambridgeshire Police Service, Cambridgeshire Ambulance Service, Cambridgeshire Waste collection and Schools. If so I would like to know as to what percentage it is distributed?
3. Which law, not legislation, states that council tax must be paid?
4. Which law states that it is a criminal offence to not pay council tax?
5. Please attach the copy of contract in where I agreed to pay for council tax. Please keep in mind that an 'as sumptuous agreement' does not stand up in court.

Response

Thank you for your request for information above, which we have dealt with under the terms of the Freedom of Information Act 2000.

I hope the following will answer your query:

1. I would like to see the previous 3 years of receipts for where the council tax funding is being spent. I do not want to see percentages but proof in pounds (£s) as to where the annual council tax is being spent.

Answer: Information relating to how your Council is spent can be found on the [financial information page](#) and the [council accounts and annual governance statement page](#).

2. I would like to know if my council tax funds Cambridgeshire Police Service, Cambridgeshire Ambulance Service, Cambridgeshire Waste collection and Schools. If so I would like to know as to what percentage it is distributed?

Answer: For 2022/2023 Financial Year, a breakdown of how your council tax is calculated can be found on the [how your council tax is calculated page](#) and your bill shows a breakdown of the charge specific to your property. Details about how the council tax is spent, including links to the information for the other organisations to whom part of your bill is payable, can be found [on the understanding your council tax bill page](#). Information relating to the East of England Ambulance Service can be found on the [what we spend and how we spend it page](#) on the NHS East of England Ambulance Service website.

3. Which law, not legislation, states that council tax must be paid?

Answer: The Local Government Finance Act 1992 and subsequent regulations, including The Council Tax (administration and enforcement) regulations 1992

4. Which law states that it is a criminal offence to not pay council tax? There is no law which states it is a criminal offence to not pay Council Tax.

Answer: Non-payment of Council tax is not a criminal offence but a civil matter, despite issues around non-payment being dealt with by the Magistrates' Court as specified in the Council tax (administration and enforcement) regulations 1992.

5. Please attach the copy of contract in where I agreed to pay for council tax. Please keep in mind that an 'assumptuous agreement' does not stand up in court.

Answer: Liability for Council Tax is determined in accordance with the statutory regulations (The Local Government Finance Act 1992 and subsequent regulations) and is not dependent upon either your consent or the existence of a contractual relationship with the Council. If you have any doubt as to the obligations placed upon you by such legislation, please seek proper advice as soon as possible from a reliable source. Free and independent advice is available from your local [Citizens' Advice Bureau](#).

We aim to provide a high-quality service to you and hope that you are satisfied with this response. If you have any further questions, please do not hesitate to contact us.