



Resources Directorate
Information Governance

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Please contact:
Information Governance
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Our reference: REQ00650 (Review of REQ00613)
10th February 2016

Dear Sir/Madam,

Freedom of Information Act 2000 (FOIA)

Thank you for your email dated 10th November 2015, requesting a review of our response to your FOIA request.

You originally requested the following information about:

I believe Coventry City Council use the Capita Academy system as its Software package for the provision of Council Tax. Assuming this to be correct – and the following (see below) is a true account of how payments are appropriated to a person's Council Tax account when more than one sum is outstanding for different year's liability – will CCC disclosed how the laws regarding 'appropriation of payments' are adhered to and the case authority relied on.

“When any payment is received by the Council it will, unless otherwise specified by the Taxpayer, reduce the balance outstanding for the current years outstanding Council Tax or NNDR. Once payment in full has been made for the current financial year any payments subsequently received will go towards reducing any outstanding arrears from previous financial years.

You advised that you were unsatisfied with our response in applying Section 1(1) exemption and requested a review of our response.

I have now been in contact with the department with responsibility for this area of work and have been provided with the following explanation:

We are not aware of anything written down in relation to “how the laws regarding ‘appropriation of payments’ are adhered to and the case authority relied on. However the definition of ‘appropriation of payments’ states that:

This means the application of a payment to the discharge of a particular debt. Thus, if a creditor has two distinct debts due to him from his debtor, and the later makes a general payment on account, without specifying at the time to which debt he intends the payment to apply, it is optional for the creditor to appropriate (apply) the payment to either of the two debts he pleases.

In practice the system allocates payments on a matching basis. If the payment does not match any expected amount it allocates to the oldest debt. If the customer instructs that the payment be allocated against a specific debt then the payment would be manually re-allocated.

I trust that the above has now answered your question and would apologise that you were not provided with this information in the first instance. However, if this is not the case you may of course refer the matter to the Information Commissioner who can be contacted at:

Information Commissioner's Office
Wycliffe House
Water Lane
Wilmslow
Cheshire
SK9 5AF

Yours sincerely

Information Governance Officer