

SCHEDULE 1

Rule 11(b)

“SECTION VIII

*FIXED COSTS: HM REVENUE AND CUSTOMS*

**Scope, interpretation and application**

**45.44.**—(1) This Section sets out the amounts which, unless the court orders otherwise, are to be allowed in respect of HM Revenue & Customs charges (“HMRC charges”) in the cases to which this Section applies.

(2) For the purpose of this Section—

“HMRC Officer” means a person appointed by the Commissioners under section 2 of the Commissioners for Revenue and Customs Act 2005 and authorised to conduct county court proceedings for recovery of debt under section 25(1A) of that Act;

“debt” means any sum payable to the Commissioners under or by virtue of an enactment or under a contract settlement; and

“HMRC charges” means the fixed costs set out in Tables 9 and 10 in this Section.

(3) HMRC charges shall, for the purpose of this Section, be claimed as “solicitor costs” on relevant court forms.

(4) This Section applies where the only claim is a claim conducted by an HMRC Officer in the county court for recovery of a debt and the Commissioners obtain judgment on the claim.

(5) Any appropriate court fee will be allowed in addition to the costs set out in this Section.

(6) The claim form may include a claim for fixed commencement costs.

**Amount of fixed commencement costs in a county court claim for the recovery of money**

**45.45.** The amount of fixed commencement costs in a claim to which rule 45.44 applies—

(a) shall be calculated by reference to Table 9; and

(b) the amount claimed in the claim form is to be used for determining which claim band in Table 9 applies.

**TABLE 9**

**FIXED COSTS ON COMMENCEMENT OF A COUNTY COURT CLAIM CONDUCTED BY AN HMRC OFFICER**

Where the value of the claim exceeds £25	£33
but does not exceed £500	
Where the value of the claim exceeds £500	£47
but does not exceed £1,000	
Where the value of the claim exceeds £1,000	£53
but does not exceed £5,000	
Where the value of the claim exceeds £5,000	£67

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but does not exceed £15,000	
Where the value of the claim exceeds £15,000	£90
but does not exceed £50,000	
Where the value of the claim exceeds £50,000	£113
but does not exceed £100,000	
Where the value of the claim exceeds £100,000	£127
but does not exceed £150,000	
Where the value of the claim exceeds £150,000	£140
but does not exceed £200,000	
Where the value of the claim exceeds £200,000	£153
but does not exceed £250,000	
Where the value of the claim exceeds £250,000	£167
but does not exceed £300,000	
Where the value of the claim exceeds £300,000	£180

**Costs on entry of judgment in a county court claim for recovery of money**

45.46. Where—

- (a) an HMRC Officer has claimed fixed commencement costs under Rule 45.45; and
- (b) judgment is entered in a claim to which rule 45.44 applies the amount to be included in the judgment for HMRC charges is the total of—
  - (i) the fixed commencement costs; and
  - (ii) the amount in Table 10 relevant to the value of the claim.

**TABLE 10**

**FIXED COSTS ON ENTRY OF JUDGMENT IN A COUNTY COURT CLAIM CONDUCTED BY AN HMRC OFFICER**

Where the value of the claim does not exceed £5,000	£15
Where the value of the claim exceeds £5,000	£20

**When the defendant is only liable for fixed commencement costs**

45.47. Where—

- (a) the only claim is for a specified sum of money; and
- (b) the defendant pays the money claimed within 14 days after service of the particulars of claim, together with the fixed commencement costs stated in the claim form,

the defendant is not liable for any further costs unless the court orders otherwise.”