Council tax recovery process

Council tax bill
Instructions to pay

Pay as instructed → **No action**

No payment ↓

First instalment reminder
Missing instalment due immediately

Pay as instructed and keep to future instalments. → **No action**

No payment → Summons

Pay amount due on reminder, but fail to pay future instalment by due date. ↓

Second instalment reminder
Missing instalment due immediately

Pay as instructed and keep to future instalments. → **No action**

No payment → Summons

Pay amount due on reminder, but fail to pay future instalment by due date. ↓

Final reminder
Lose right to pay by instalments. Full annual balance due immediately.

Pay full balance as instructed. → **No action**

Make no payment, or unable to pay in full. ↓

Summons
Costs added to your account. Full balance, including costs due immediately.

Pay full balance as instructed. → **No action**

Make no payment, or unable to pay in full. ↓

Liability order
Costs added to your account. Full balance, including costs due immediately or alternative enforcement action can be taken.

Pay full balance as instructed. → **No action**

Kirklees COUNCIL