

57001 Council Tax Recovery Procedures – Summary Warrants, Due Process, and Enforcement Contract

Due Process of Law

Please provide:

Evidence that the Council's recovery procedures uphold the constitutional principle of due process of law, including notice, impartial hearing, and opportunity to rebut.

Please follow the link to the Council's Corporate Debt Policy which provides details of our recovery principles in addition to evidence of conducted impact assessments and relevant review frameworks:

<https://www.edinburgh.gov.uk/downloads/file/26345/corporate-debt-policy-2024>

Internal legal guidance or correspondence confirming how Regulation 30 of the Council Tax (Administration and Enforcement) (Scotland) Regulations 1992 satisfies due process requirements in the absence of court hearings.

Please refer to the attached application for our most recent Summary Warrant issued to the court on 04/09/2025. The relevant part for the purposes of the request is the 'Certificate of Council Taxes Due' on the second half of the first page. There are two attachments, the original application which is prepared internally and issued to the court for signing, and the returned second page which has been electronically authenticated by the Sheriff.

Summary Warrant Application Procedure

Please confirm:

Whether the Council submits applications for summary warrants in bulk or individually.

[In bulk.](#)

A copy of the standardised information submitted to the Sheriff Court under Regulation 30.

[Please refer to A2 above.](#)

Whether the Sheriff exercises judicial scrutiny over each case or signs off administratively without hearing evidence or reviewing individual circumstances.

[Although we can advise that the Sheriff will sign the Warrant Application in bulk, it would be for the Sheriff to provide further commentary in response to this question.](#)

Court Involvement and Debtor Rights

Please clarify:

Whether any Council Tax debtor is summoned to appear before the Sheriff Court prior to a summary warrant being granted.

If not, please explain how the debtor is afforded lawful opportunity to rebut the claim before enforcement begins.

Whether the Sheriff Court communicates directly with debtors at any stage of the process.

The Summary Warrant process does not involve a court hearing or communication between the debtor and the court. See response to Q2 and the Certificate of Council Taxes Due which contains details of recovery action taken against each debtor prior to the Summary Warrant application.

Custody and Authentication of Summary Warrants

Please confirm:

Whether the original summary warrant is retained by the Council.

If so, please provide a redacted copy of a recent warrant showing the Sheriff's signature, seal, and date of issue.

The process by which the warrant is authenticated, verified, and made enforceable.

The Council retains a record of Summary Warrant applications submitted to the court. See response to Q2.

Registration and Public Record

Please confirm:

Whether the Council registers summary warrants with the Books of Council and Session or any other public record.

If not, please explain how the warrant is lawfully recognised and enforceable under Scots law without public registration.

The court registers and retains the Application and Interlocutor granting the Summary Warrant but does not retain details relating to the individuals contained within the Warrant listings.

Enforcement Agents and Contractual Authority

Please provide:

A copy of the current contract(s) between the Council and any private enforcement agents (e.g. Scott & Co, Walker Love) for the recovery of Council Tax debts.

Confirmation of the legal basis for enforcement under contract law, including:

The scope of authority delegated to these agents.

The remuneration structure and performance metrics.

Any indemnity clauses, liability limitations, or conflict-of-interest protocols.

Clarification as to whether these agents act under statutory delegation or commercial contract—and if the latter, how contract law governs their conduct and liability.

Responding to this part of the request would provide details of our current contractual arrangements with Scott & Co and Walker Love. These contractual arrangements are withheld under Section 33(1)(b) – Substantial prejudice to commercial interests.