Time sensitive document
Estoppel conditions apply

In the matter of:
Your Name (I, we, us, our)
Address line 1
Address line 2
Address line 3
[POSTCODE]

Respondent:
Name (you, your)
Address line 1
Address line 2
Address line 3
[POSTCODE]

Date: 14th July 2023

Document Reference No: *****

Office Found

Within the universal maxim of law, notice to agent is notice to principal, notice to principal is notice to agent. All addressed parties jointly and severally as well as their successors, nominees and assigns.

Notice of estoppel

Re: Your Non-Compliance with Paragraph 26, Schedule 12 TCEA 2007.

To: Billy bob
Title: Enforcement agent

We hereby give you written Notice of Estoppel regarding your presumption that you can legally visit the address given above.

This notice is in regards your correspondence dated [day month year], in which we have reviewed including the documents you have sent.

Unfortunately, you still have not complied with our statutory request under Paragraph 26 of Schedule 12 to the Tribunals, Courts and Enforcement Act 2007.

1. Paragraph 26 requires evidence of authority to enter, not authority to act

Paragraph 26(1)(b) requires an enforcement agent, upon request, to show:

A. evidence of identity, and
B. evidence of authority to enter the premises.

This is not the same as “authority to act on behalf of the council”; these two concepts are legally distinct.

A council officer cannot grant a power of entry as only Parliament can create such a power, and no such power exists for council tax enforcement.

This position is confirmed not only by statute and case law, but also by other local authorities.

For example: North Yorkshire Council has explicitly stated that Bristow & Sutor's "authority to enter" letter does not confer authority to enter, but merely authorises you to act on the council's behalf.

If that is the case, then your document does not satisfy Paragraph 26(1)(b).

2. Your "authority to enter" document is misleading

Your document regarding "authority to enter", cites legislation that does not create a power of entry for council tax, is signed by a council Head of Service who has no legal ability to grant entry powers, and implies that Schedule 12 "includes the power to enter relevant premises", which is incorrect.

Schedule 12 only governs the procedure if lawful entry is available. It does not create a power of entry for council tax.

This is confirmed by:

a) Regulation 45 Council Tax (Administration and Enforcement) Regulations 1992 - No power of entry.
b) HHJ Harrison ‐ Leighton v Bristow & Sutor - No forced entry for council tax.
c) Local Government Ombudsman guidance - Bailiffs must not misrepresent powers of entry.

Your document therefore cannot be relied upon as evidence of authority to enter.

3. Your claim that you are not required to provide authority before attendance is incorrect

Paragraph 26(2) states:

"The request can be made before the enforcement agent enters the premises."

Your assertion that you are not required to provide this information before a visit is therefore contrary to statute.

4. Your threat to seize goods "without my cooperation" is unlawful

You cannot:

- force entry
- enter without consent
- enter without a Controlled Goods Agreement
- enter without peaceful entry
- enter without producing lawful authority under Paragraph 26

Your threat is a misrepresentation of powers and will be included in my claim for damages made upon you, to the Council and, if necessary, the Local Government Ombudsman.

5. You remain required to comply with Paragraph 26

It is required that you now provide:

A. Evidence of the enforcement agent's identity
B. Evidence of the enforcement agent's lawful authority to enter my premises, as required by Paragraph 26(1)(b).

Until you comply with the statute, no enforcement action may lawfully proceed.

You are hereby placed on notice that any attempt to enter my property without lawful authority will be treated as unlawful and may give rise to a claim for further damages under Paragraph 66 of Schedule 12.

This notice cannot and will not be overruled, superseded or overturned by anyone as no authority has been given to do so. Any attempt to undermine or interfere with this notice shall be considered a criminal act by all those who do so.

Signed with respect and honour, and without malice, vexation, argument or merriment.

My regards

By:

All Rights Reserved
YOUR NAME
No assured value, no liability
Errors and Omissions Excepted
without recourse – non assumpsit

END OF NOTICE