
STATUTORY INSTRUMENTS

1998 No. 3132

The Civil Procedure Rules 1998

[^{F1}PART 45 E+W

FIXED COSTS

[^{F1}SECTION V

Fixed Costs: HM Revenue And Customs

Textual Amendments

- F1** Pts. 44-48 substituted (1.4.2013) by [The Civil Procedure \(Amendment\) Rules 2013 \(S.I. 2013/262\)](#), rules 2, 16, [Sch.](#) (with rule 22)

Scope, interpretation and application **E+W**

45.33.—(1) This Section sets out the amounts which, unless the court orders otherwise, are to be allowed in respect of HM Revenue and Customs charges in the cases to which this Section applies.

(2) For the purpose of this Section—

- (a) “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 [^{F2}County Court] proceedings for recovery of debt under section 25(1A) of that Act;
- (b) “Commissioners” means commissioners for HMRC appointed under section 1 of the Commissioners for Revenue and Customs Act 2005;
- (c) “debt” means any sum payable to the Commissioners under or by virtue of an enactment or under a contract settlement; and
- (d) “HMRC charges” means the fixed costs set out in Tables 7 and 8 in this Section.

(3) HMRC charges must, for the purpose of this Section, be claimed as “legal representative’s costs” on relevant court forms.

(4) This Section applies where the only claim is a claim conducted by an HMRC Officer in the [^{F2}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.

Textual Amendments

- F2** Words in [Rules](#) substituted (22.4.2014) by [The Civil Procedure \(Amendment\) Rules 2014 \(S.I. 2014/407\)](#), rules 2(1), [4\(a\)\(ii\)](#); S.I. 2014/954, art. 2(a)

Status: Point in time view as at 31/01/2019.

Changes to legislation: There are currently no known outstanding effects for the The Civil Procedure Rules 1998, Cross Heading: SECTION V. (See end of Document for details)

Amount of fixed commencement costs in [^{F3}the County Court] claim for the recovery of money **E+W**

- 45.34.** The amount of fixed commencement costs in a claim to which rule 45.33 applies—
- (a) will be calculated by reference to Table 7; and
 - (b) the amount claimed in the claim form is to be used for determining which claim band in Table 7 applies.

TABLE 7

Fixed costs on commencement of a County Court claim conducted by an HMRC Officer

Where the value of the claim does not exceed £25	Nil
Where the value of the claim exceeds £25 but does not exceed £500	£33
Where the value of the claim exceeds £500 but does not exceed £1,000	£47
Where the value of the claim exceeds £1,000 but does not exceed £5,000	£53
Where the value of the claim exceeds £5,000 but does not exceed £15,000	£67
Where the value of the claim exceeds £15,000 but does not exceed £50,000	£90
Where the value of the claim exceeds £50,000 but does not exceed £100,000	£113
Where the value of the claim exceeds £100,000 but does not exceed £150,000	£127
Where the value of the claim exceeds £150,000 but does not exceed £200,000	£140
Where the value of the claim exceeds £200,000 but does not exceed £250,000	£153
Where the value of the claim exceeds £250,000 but does not exceed £300,000	£167
Where the value of the claim exceeds £300,000	£180

Textual Amendments

- F3** Words in [Rules](#) substituted (22.4.2014) by [The Civil Procedure \(Amendment\) Rules 2014 \(S.I. 2014/407\)](#), rules 2(1), [4\(a\)\(i\)](#); S.I. 2014/954, art. 2(a)

Costs on entry of judgment in [^{F3}the County Court] claim for recovery of money **E+W**

- 45.35.** Where—
- (a) an HMRC Officer has claimed fixed commencement costs under Rule 45.34; and
 - (b) judgment is entered in a claim to which rule 45.33 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 8 relevant to the value of the claim.

TABLE 8

<i>Fixed costs on entry of judgment in a County Court claim conducted by an HMRC Officer</i>	
Where the value of the claim does not exceed £5,000	£15

<i>Fixed costs on entry of judgment in a County Court claim conducted by an HMRC Officer</i>	
Where the value of the claim exceeds £5,000	£20

Textual Amendments

F3 Words in [Rules](#) substituted (22.4.2014) by [The Civil Procedure \(Amendment\) Rules 2014 \(S.I. 2014/407\)](#), rules 2(1), [4\(a\)\(i\)](#); S.I. 2014/954, art. 2(a)

When the defendant is only liable for fixed commencement costs **E+W**

45.36. 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.]

Status:

Point in time view as at 31/01/2019.

Changes to legislation:

There are currently no known outstanding effects for the The Civil Procedure Rules 1998, Cross Heading: SECTION V.