
STATUTORY INSTRUMENTS

1998 No. 3132

The Civil Procedure Rules 1998

[^{F1}PART 45

FIXED COSTS

SECTION III

HM Revenue and Customs

[^{F1}Scope, application and interpretation

45.24.—(1) This Section applies where—

- (a) the only claim is a claim conducted by an HMRC Officer in the County Court for the recovery of a debt; and
- (b) the Commissioners obtain judgment on the claim.

(2) Where this Section applies, unless the court orders otherwise, the only costs allowed in respect of HMRC charges are those specified in this Section.

(3) For the purpose of this Section—

- (a) ‘His Majesty’s Revenue and Customs charges’ means the fixed costs set out in Table 8 and Table 9;
- (b) ‘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;
- (c) ‘debt’ means any sum payable to the Commissioners under or by virtue of an enactment or under a contract settlement; and
- (d) ‘Commissioners’ means commissioners for HMRC appointed under section 1 of the Commissioners for Revenue and Customs Act 2005.

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

(5) Any appropriate court fee shall 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

- F1** Pt. 45 substituted (1.10.2023) by [The Civil Procedure \(Amendment No. 2\) Rules 2023 \(S.I. 2023/572\)](#), rule 1(1), [Sch. 3](#) (with rule 2)

Status:

Point in time view as at 01/10/2023.

Changes to legislation:

There are currently no known outstanding effects for the The Civil Procedure Rules 1998, Section 45.24.