

Appendix 3

Non-Domestic Rates Written-Off During Financial Year 2017/18 - Summary of Write-Off Reasons

Financial Year	Statutory Additions	Deceased	No Trace	Sequestration, Liquidation etc.	Ceased Trading	Wrongly Rated	Small Balances	Uneconomical to Pursue/Collect	Total
2004	£0.00	-£133.60	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	-£133.60
2005	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
2006	£539.85	£0.00	£0.00	£0.00	£5,398.46	£0.00	£0.00	£0.00	£5,938.31
2007	£577.71	£0.00	£0.00	£0.00	£5,777.10	£0.00	£0.00	£0.00	£6,354.81
2008	£599.98	£0.00	£0.00	£0.00	£5,999.80	£0.00	£0.00	£0.00	£6,599.78
2009	£630.11	£0.00	-£16.84	£0.00	£6,301.10	£0.00	£0.00	£0.00	£6,914.37
2010	£745.73	£0.00	£0.00	£0.00	£7,457.29	£0.00	£0.00	£0.00	£8,203.02
2011	£2,340.83	£0.00	£0.00	£0.00	£23,408.30	£1,965.42	£0.50	£0.00	£27,715.05
2012	£2,238.07	£0.00	£0.00	£164.00	£21,624.68	£821.25	£0.00	£0.00	£24,848.00
2013	£3,848.46	£0.00	£0.00	£2,530.79	£35,897.40	£843.15	£0.00	£0.00	£43,119.80
2014	£5,671.12	£0.00	-£395.56	£21,623.40	£39,877.83	£3,120.38	£2.77	£0.00	£69,899.94
2015	£8,260.36	£0.00	£153.44	£28,482.23	£26,232.80	£6,364.43	£1.99	£0.00	£69,495.25
2016	£8,633.17	£0.00	£78.31	£23,391.18	£54,188.97	£0.00	-£12.49	£0.00	£86,279.14
2017	£5,840.65	£0.00	£360.03	£35,111.81	£14,980.43	£0.00	-£9.67	£0.00	£56,283.25
Totals	£39,926.04	-£133.60	£179.38	£111,303.41	£247,144.16	£13,114.63	-£16.90	£0.00	£411,517.12

Non-Domestic Rates Debt Recovery Process

Day 1 - Bill Issued

Formal recovery cannot take place until 30 September each year

If not paid, Ratepayer must be 2 instalments in arrears, final notice is issued

If not paid, Summary Warrant applied for - 10% penalty applied, charge becomes payable in full

If not paid, Sheriff Officer instructed to collect debt

If not paid, Sheriff Officer will use professional judgement to recover debt using all Legal Action permitted under the terms of the Summary Warrant.