## Appendix 3

Non-Domestic Rates Written-Off During Financial Year 2020/21 - Summary of Write-Off Reasons									
				Sequestration,				Uneconomical	
	Statutory			Liquidation	Ceased		Small	to	
Financial Year	Additions	Deceased	No Trace	etc.	Trading	Wrongly Rated	Balances	Pursue/Collect	Total
1995	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	-£0.02	£0.00	-£0.02
1996	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.02	£0.00	£0.02
1990	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	-£0.02	£0.00	-£0.02
1998	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	-£0.05	£0.00	-£0.05
1999	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
2000	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.01	£0.00	£0.01
2001	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	-£0.02	£0.00	-£0.02
2002	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.01	£0.00	£0.01
2003	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	-£0.20	£0.00	-£0.20
2004	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£3.43	£0.00	£3.43
2005	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
2006	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
2007	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
2008	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
2009	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
2010	£0.00	£0.00	-£162.00	£0.00	£0.00	£0.00	£0.00	£0.00	-£162.00
2011	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
2012	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
2013	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
2014	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
2015	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
2016	£0.00	£0.00	£1,325.72	£0.00	£0.00	£0.00	£0.00	£0.00	£1,325.72
2017	£0.00	£0.00	-£168.19	£0.00	£342.67	£0.00	-£1.38	£0.00	£173.10
2018	£1,437.32	£0.00	-£495.65	£6,217.56	£0.00	£20,399.18	-£0.58	£0.00	£27,557.83
2019	£3,171.00	£0.00	-£1,931.90	£58,786.27	£0.00	£0.00	£2.13	£0.00	£60,027.50
2020	£0.00	£0.00	£0.00	£7,277.09	£0.00	£0.00	£53.88	£0.00	£7,330.97
Totals	£4,608.32	£0.00	-£1,432.02	£72,280.92	£342.67	£20,399.18	£57.19	£0.00	£96,256.26

Non-Domestic Rates Written-Off During Financial Year 2020/21 - Summary of Write-Off Reasons

Non-Domestic Rates Debt Recovery Process

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 serve a "Charge for payment" to allow diligence