

Non-Domestic Rates Written-Off During Financial Year 2021/22 - 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
1997-2014							-£1.12		-£1.12
2015	£1,110.21			£3,175.72	£6,282.92				£10,568.85
2016	£3,446.75		-£718.00	£16,697.47					£19,426.22
2017	£1,234.02	-£461.34		£6,526.38			£2.14		£7,301.20
2018	£3,424.70	-£475.20		£19,281.64	£13,574.01	£3,792.00	£0.60		£39,597.75
2019	£13,082.60			£104,289.19	£27,093.45	£12,895.50	£1.00		£157,361.74
2020	£412.92			£25,069.87		-£146.75	£3.14		£25,339.18
2021	£633.41			£8,491.67	£902.54		-£8.95		£10,018.67
Totals	£23,344.61	-£936.54	-£718.00	£183,531.94	£47,852.92	£16,540.75	-£3.19	£0.00	£269,612.49

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