Non-Domestic Rates Written-Off During Financial Year 2016/17 - Summary of Write-Off Reasons

| Financial Year | Statutory <br> Additions | Deceased | No Trace | $\begin{gathered} \text { Sequestration, } \\ \text { Liquidation } \\ \text { etc. } \end{gathered}$ | Ceased <br> Trading | Wrongly Rated | Small Balances | Uneconomical to Pursue/Collect | Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1995 | $£ 0.00$ | $£ 0.00$ | £0.00 | $£ 0.00$ | $£ 0.00$ | $£ 0.00$ | $£ 0.00$ | $£ 0.00$ | $£ 0.00$ |
| 1996 | $£ 0.00$ | $£ 0.00$ | $£ 0.00$ | £0.00 | $£ 0.00$ | $£ 0.00$ | $£ 0.00$ | $£ 0.00$ | $£ 0.00$ |
| 1997 | $£ 0.00$ | $£ 0.00$ | £0.00 | £0.00 | $£ 0.00$ | $£ 0.00$ | £0.00 | $£ 0.00$ | $£ 0.00$ |
| 1998 | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 | $£ 0.00$ | $£ 0.00$ | £0.00 | $£ 0.00$ |
| 1999 | $£ 0.00$ | £0.00 | -£138.72 | £0.00 | $£ 0.00$ | $£ 0.00$ | $£ 0.01$ | $£ 0.00$ | -£138.71 |
| 2000 | $£ 0.00$ | £0.00 | £0.00 | £0.00 | $£ 0.00$ | £0.00 | -£0.01 | £0.00 | -£0.01 |
| 2001 | $£ 0.00$ | $£ 0.00$ | -£2,552.85 | -£593.07 | $£ 0.00$ | $£ 0.00$ | -£23.30 | $£ 0.00$ | -£3,169.22 |
| 2002 | £0.00 | -£1.21 | -£2,431.06 | £0.00 | £0.00 | £0.00 | -£33.71 | £0.00 | -£2,465.98 |
| 2003 | £0.00 | £0.00 | -£3,940.50 | -£412.36 | £0.00 | £0.00 | -£30.92 | £0.00 | -£4,383.78 |
| 2004 | £0.00 | $£ 0.00$ | -£6,028.52 | -£720.75 | $£ 0.00$ | -£1,930.00 | -£39.37 | $£ 0.00$ | -£8,718.64 |
| 2005 | £0.00 | -£115.00 | -£5,144.13 | -£551.74 | £0.00 | $£ 0.00$ | -£44.23 | £0.00 | -£5,855.10 |
| 2006 | £0.00 | $£ 0.00$ | -£8,614.52 | -£321.50 | £0.00 | £0.00 | -£24.45 | £0.00 | -£8,960.47 |
| 2007 | £0.00 | -£580.98 | -£7,487.72 | -£526.11 | £0.00 | £0.00 | -£12.71 | £0.00 | -£8,607.52 |
| 2008 | £86.80 | £0.00 | -£4,542.54 | £148.85 | £719.05 | £0.00 | -£68.23 | £0.00 | -£3,656.07 |
| 2009 | £856.18 | £0.00 | -£8,274.27 | -£1,424.38 | £7,551.70 | £0.00 | -£13.16 | £165.50 | -£1,138.43 |
| 2010 | £866.91 | -£40.55 | -£8,276.73 | -£353.64 | £7,407.40 | $£ 0.00$ | -£13.29 | $£ 0.00$ | -£409.90 |
| 2011 | £1,762.27 | $£ 0.00$ | -£172.51 | £3,416.42 | £9,253.20 | $£ 0.00$ | -£6.22 | $£ 0.00$ | £14,253.16 |
| 2012 | £2,299.04 | £0.00 | £2,235.54 | £7,451.32 | £3,433.07 | -£1,552.50 | -£15.09 | £0.00 | £13,851.38 |
| 2013 | £2,240.26 | £0.00 | £2,536.56 | £15,594.68 | £4,050.50 | £0.00 | -£6.86 | £7.00 | £24,422.14 |
| 2014 | £10,493.31 | £0.00 | £5,071.11 | £32,396.15 | £37,905.32 | £0.00 | -£10.12 | £0.00 | £85,855.77 |
| 2015 | £19,553.94 | -£21.60 | £1,376.33 | £65,229.63 | £65,284.01 | £212.46 | £0.04 | £194.67 | £151,829.48 |
| 2016 | £6,502.82 | £0.00 | £705.91 | £24,295.24 | £28,570.98 | £0.00 | £20.66 | £0.00 | £60,095.61 |
| Totals | £44,661.53 | -£759.34 | -£45,678.62 | £143,628.74 | £164,175.23 | -£3,270.04 | -£320.96 | £367.17 | £302,803.71 |

## 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

