

Non-Domestic Rates Written-Off During Financial Year 2023/24 - 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
1995 - 1999	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
2000	£55.95	£0.00	£0.00	£0.00	£559.47	£0.00	£0.00	£0.00	£615.42
2001	£315.06	£0.00	£0.00	£0.00	£3,150.61	£0.00	-£0.01	£0.00	£3,465.66
2002	£377.75	£0.00	£0.00	£0.00	£3,777.46	£0.00	£0.70	£0.00	£4,155.91
2003	£371.03	£0.00	£0.00	£0.00	£3,710.34	£0.00	£0.08	£0.00	£4,081.45
2004	£561.62	£0.00	£1,247.91	£0.00	£3,024.99	£0.00	£0.00	£0.00	£4,834.52
2005	£606.56	£0.00	£0.00	£0.00	£3,032.80	£0.00	£0.00	£0.00	£3,639.36
2006	£510.80	£545.44	£1,200.00	£0.00	£2,953.86	£0.00	£0.00	£0.00	£5,210.10
2007	£501.69	£1,594.56	£0.00	£0.00	£2,901.23	£0.00	£0.00	£0.00	£4,997.48
2008	£548.46	£0.00	£0.00	£0.00	£3,171.65	£0.00	£0.00	£0.00	£3,720.11
2009	£333.10	£0.00	£0.00	£0.00	£3,330.92	£0.00	£0.00	£0.00	£3,664.02
2010	£547.42	£0.00	£0.00	£0.00	£2,737.07	£0.00	£0.00	£24.72	£3,309.21
2011	£286.49	£0.00	£0.00	£0.00	£2,864.85	£0.00	£0.00	£0.00	£3,151.34
2012	£302.63	£0.00	£0.00	-£80.01	£3,026.25	£0.00	£0.00	£0.00	£3,248.87
2013	£559.25	£0.00	£0.00	£0.00	£5,592.51	£0.00	£0.00	£0.00	£6,151.76
2014	£570.15	£0.00	£0.00	£0.00	£5,701.45	£0.00	£0.00	£0.00	£6,271.60
2015	£980.40	£0.00	£3,993.60	£0.00	£5,810.40	£0.00	£0.50	£2.00	£10,786.90
2016	£988.57	£0.00	£4,518.57	£1,452.77	£5,858.82	£1,687.95	£0.00	£0.00	£14,506.68
2017	£701.42	£0.00	£13,642.97	£0.00	£4,739.22	£1,863.04	£0.00	£0.00	£20,946.65
2018	£1,174.92	£0.00	£1,701.41	£0.00	£9,114.01	£6,256.06	£0.00	£0.00	£18,246.40
2019	£3,182.20	£0.00	£2,271.40	£13,564.54	£14,688.55	£15,382.67	-£1.96	£0.00	£49,087.40
2020	£6,955.73	£0.00	£2,424.58	£52,044.42	£10,058.60	£30,239.77	£3.14	£0.00	£101,726.24
2021	£8,855.56	£0.00	£717.01	£80,030.68	£4,949.00	£74,001.92	£6.77	£0.00	£168,560.94
2022	£10,991.12	£95.92	£124,151.37	£88,528.87	-£1,655.41	£0.00	£2.06	£0.00	£222,113.93
2023	£2,389.36	£195.93	-£41,405.04	£39,639.81	£13,693.03	£0.00	-£12.57	£10.84	£14,511.36
Totals	£42,667.24	£2,431.85	£114,463.78	£275,181.08	£116,791.68	£129,431.41	-£1.29	£37.56	£681,003.31

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