

## Sales Ledger Debt Written off in financial year 2023/24 by year and reason

YEAR	GONE AWAY	NO FUNDS	UNECONOMICAL TO COLLECT	DECEASED (NO FUNDS)	HCC DISCRETION PANEL	SEQ/LIQ OR REC	DEBT PRESCRIBED	COMMERCIAL RENT	SERVICE REQUEST	TOTAL VAT EX	VAT VALUE	TOTAL DEBT
2007/08							1,331.24			1,331.24		1,331.24
2008/09							2,858.44			2,858.44		2,858.44
2009/10							2,223.44			2,223.44		2,223.44
2010/11							105.76			105.76		105.76
2011/12							9,671.82			9,671.82		9,671.82
2014/15									5,111.45	5,111.45		5,111.45
2015/16							348.66			348.66		348.66
2016/17							762.79	10,664.20		11,426.99		11,426.99
2017/18						460.00	18,875.99			19,335.99	1,319.94	20,655.93
												0.00
2018/19	129.68	6,013.79	45.96	41.41	740.54	378.35	7,535.88			14,885.61	1,702.55	16,588.16
2019/20	2,427.42	8,504.26	366.11	1,121.61	861.78	139.89				13,421.07	1,388.86	14,809.93
2020/21	164.00	5,455.55	457.87	241.62	1,722.50					8,041.54	345.03	8,386.57
2021/22	2,522.61	29,492.69	1,307.02	1,635.53	1,323.59	678.07				36,959.51	3,470.82	40,430.33
2022/23	6,052.58	28,852.75	824.53	3,411.65	1,127.33	1063.46				41,332.30	1,076.28	42,408.58
2023/24	2,576.53	5,671.48	372.17	799.29	539.76	137.80				10,097.03	960.09	11,057.12
<b>TOTAL</b>	<b>13,872.82</b>	<b>83,990.52</b>	<b>3,373.66</b>	<b>7,251.11</b>	<b>6,315.50</b>	<b>2,857.57</b>	<b>43,714.02</b>	<b>10,664.20</b>	<b>5,111.45</b>	<b>177,150.85</b>	<b>10,263.57</b>	<b>187,414.42</b>

The Council can claim back VAT due to the VAT Bad debt relief (The Council cannot claim for the first 6 months, however the Council can claim back 4 years prior to this to 30 September 2019). £4,411.35 VAT is outwith the terms to be claimed back between 2017-2020

**Sales Ledger Debt Recovery Process (excluding Commerical Rent)**

Day 1 - Invoice Issued

If not paid, Day 29 - Final Notice issued

If not paid, Day 44 - 7 Day letter issued

Thereafter, each case is looked at individually and most cases are then passed to either the Sherriff Officer or Legal Services to collect.

**Commercial Rent Debt Recovery Process**

Day 1 - Invoice Issued (min 4 weeks prior to due date)

Day 29 - reminder sent to first time defaults

Day 29 - legal letter issued to persistent late payers

Day 38 - If no payment made, surveyor contacts tenant to discuss.

Day 44 - Thereafter, each case is looked at individually and most cases are then passed to either the Sherriff Officer or Legal Services to collect.

Day 44 - Interest will be added, where appropriate to late rent.