

## Sales Ledger Debt Written off in financial year 2020/21 by year and reason

YEAR	GONE AWAY	NO FUNDS	UNECONOMICAL TO COLLECT	DECEASED (NO FUNDS)	HCC DISCRETION PANEL	SEQ/LIQ OR REC	DEBT PRESCRIBED	SERVICE REQUEST	TOTAL VAT EX	VAT VALUE	TOTAL DEBT
2012/13	0.00	1,418.58	0.00	0.00	0.00	0.00	1,244.91	0.00	2,663.49	289.72	2,953.21
2013/14	0.00	439.51	0.00	0.00	0.00	0.00	4,835.40	0.00	5,274.91	0.00	5,274.91
2014/15	0.00	678.74	0.00	0.00	0.00	0.00	1,862.16	0.00	2,540.90	31.20	2,572.10
2015/16	329.19	37,804.16	139.94	48.00	0.00	0.00	1,377.23	0.00	39,698.52	521.83	40,220.35
2016/17	827.00	14,366.21	1,005.55	1,118.01	0.00	679.89	182.39	0.00	18,179.05	270.89	18,449.94
2017/18	2,629.95	16,261.65	855.16	5,203.08	0.00	438.73	0.00	0.00	25,388.57	342.56	25,731.13
2018/19	902.60	18,242.30	1,976.16	3,262.71	0.00	62,128.13	0.00	0.00	86,511.90	2,134.66	88,646.56
2019/20	10,473.90	36,385.41	840.77	5,133.52	0.00	2,715.10	0.00	0.00	55,548.70	3,173.96	58,722.66
2020/21	0.00	0.00	0.00	5,685.90	0.00	0.00	0.00	0.00	5,685.90	0.00	5,685.90
<b>TOTAL</b>	<b>15,162.64</b>	<b>125,596.56</b>	<b>4,817.58</b>	<b>20,451.22</b>	<b>0.00</b>	<b>65,961.85</b>	<b>9,502.09</b>	<b>0.00</b>	<b>241,491.94</b>	<b>6,764.82</b>	<b>248,256.76</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 2016).

**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.