

POLICY AND RESOURCES CABINET BOARD

REPORT OF THE HEAD OF FINANCIAL SERVICES – DAVE REES

15TH JANUARY 2015

SECTION A – MATTERS FOR DECISION

WARDS AFFECTED: ALL

BUSINESS RATES – RECOVERY OF COSTS

1. Purpose of Report

1.1 To determine the level of costs to be recovered from business ratepayers in respect of the issue of summonses and the granting by the Magistrates of liability orders.

2. Background

2.1 The legislation governing the administration of council tax provides that reasonable costs may be recovered:

- on the issue of a summons
- on the granting by the Magistrates of a liability order.

2.2 Current costs are recovered as follows:

- | | | |
|--|---|--------|
| • on the issue of a summons | - | £40.00 |
| • on the granting of a liability order | - | £30.00 |

2.3 It is normal policy to review the level of costs charged on an annual basis, and to increase those costs, however regulations limit the combined total charged to £70.00.

2.4 It is proposed to reapportion the combined total as follows:

- on the issue of a summons - £41.00
- on the granting of a liability order - £29.00

2.5 This review of charges ensures the amount for a summons in relation to council tax debt is the same as the amount business rates debt.

3. Recommendation

3.1 It is recommended therefore, that while the overall figure for costs remain unchanged, the apportionment is amended as below:

- on the issue of a summons - £41.00
- on the granting of a liability order - £29.00

4. Reason for Proposed Decision

4.1 To set the 2015/16 administrative costs to be recovered from the issue of summonses and liability orders.

List of Background Papers

The Non-Domestic Rating (Collection & Enforcement) (Local List) Regulations 1989

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COMPLIANCE STATEMENT

COUNCIL TAX – RECOVERY OF COSTS

(a) **Implementation of Decision**

The decision is proposed for implementation after the 3 day call-in period.

(b) **Sustainability Appraisal**

Community Plan Impacts:	
Economic Prosperity	No impact
Education and Lifelong Learning	No impact
Better Health and Well Being	No impact
Environment and Transport	No impact
Crime and Disorder	No impact
Other Impacts:	
Welsh Language	No impact
Sustainable Development	No impact
Equalities	No impact
Social Inclusion	No impact

(c) **Consultation**

There has been no requirement under the Constitution for external consultation on this item.