

## ANGUS COUNCIL

## FINANCE &amp; INFORMATION TECHNOLOGY COMMITTEE 11 MARCH 2003

## LOCAL TAXATION COLLECTION AND SMALL BUSINESS RELIEF SCHEME

## REPORT BY DIRECTOR OF FINANCE

**ABSTRACT**

This report advises the Committee of additional funding made available for local tax collection and implementing the new Small Business Rates Relief Scheme.

**1. RECOMMENDATION(S)**

It is recommended that the Committee note: -

- (i.) the additional funding of £100K for implementation of the new Small Business Rates Relief Scheme and for taking measures to improve local tax collection.
- (ii.) there is no guarantee of similar additional funds in future years despite the on-going need to administer the Small Business Rates Relief Scheme.
- (iii.) that 5 additional clerical staff at GS1/2 have been appointed on temporary contracts for 12 months under delegated authority.

**2. BACKGROUND**

The Scottish Executive has announced that £5M is being made available in the current year to assist towards the costs of preparing for the next Business Rates Revaluation, implementation of the Small Business Rates Relief Scheme and for taking measures to improve local tax collection. There is no guarantee of similar additional funds in future years.

Angus Councils share amounts to £49K for Tax collection and £51K for implementing the Small Business Rates Relief Scheme.

As there is no current provision for future funding 5 additional clerical staff have been appointed under delegated authority on temporary contracts for 12 months. The additional clerical staff have been allocated as follows: -

2 posts for Council Tax Liability  
1 post for recovery  
2 posts for the Small Business Rates Relief Scheme

A review of the available funding will be undertaken after costs relating to the Small Business Rates Relief Scheme for software, rebilling, printing and postage are known. Additional temporary appointments may follow.

**3. FINANCIAL IMPLICATIONS**

Additional income from the Scottish Executive for Council Tax collection £49K  
Staff costs (including on costs) for 3 x GS1/2 temporary posts £45K  
Additional income for Small Business Rates Relief Scheme £51K  
Staff costs (including on costs) for 2 x GS1/2 temporary posts £30K

#### **4. CONSULTATION**

The Chief Executive and the Director of Law and Administration have been consulted in the preparation of this report.

#### **5. HUMAN RIGHTS IMPLICATIONS**

There are no human rights implications arising as a result of this report.

**D S SAWERS**  
**DIRECTOR OF FINANCE**

**NOTE:** No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973, (other than any containing confidential or exempt information) were relied on to any material extent in preparing the above Report.