

TONBRIDGE AND MALLING BOROUGH COUNCIL

RECORD OF EXECUTIVE NON-KEY DECISION

Decision Taken By: Cabinet Member for Finance and Housing	Decision Number: D250037MEM
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Date: 1 April 2025

Decision(s) and Reason(s)
Business Rates Write Off
<p>A ratepayer was charged business rates in accordance with the rating list as compiled by the Valuation Office Agency (VOA). Following an appeal, the VOA confirmed that the rateable value was set at the wrong level but because it relates to an old, closed rating list, it cannot make any amendments. This balance is, therefore, not recoverable.</p> <p>Following consideration of the policy, the Cabinet Member for Finance and Housing RESOLVED that:</p> <p>(1) the balance of £84,202.26 on business rates account 7207648, be written off.</p>
Reasons for decision:
<p>The VOA has admitted that it got the rating assessment for this premises wrong, leading to an incorrect business rates charge, which the Council was obliged to demand. The VOA was not able to correct this error as it was made in the 2017 rating list (running from April 2017 to March 2023) and this list is now closed for amendments. Following specialist legal advice received, it has become clear that none of this balance is recoverable and, therefore, the only course of action available is to write it off.</p>

Signed Cabinet Member for Finance and Housing:	<i>K Tanner</i>
Signed Leader:	<i>M Boughton</i>
Signed Chief Executive:	<i>D Roberts</i>
Date of publication:	4 April 2025

This decision will come into force and may then be implemented on the expiry of 5 working days after publication unless it is called in.