



## INFORMATION ITEM

REPORT OF	MEETING	DATE	ITEM NO
SHARED SERVICE	FINANCE AND DEMOCRACY COMMITTEE	25 JUNE 2018	12
UPDATE ON LOCAL TAXATION			

### PUBLIC ITEM

This item is for consideration in the public part of the meeting.

### SUMMARY OF INFORMATION

Council Tax and Business Rates are significant income streams for the Council. The taxes collected are distributed in accordance with the rates retention regulations in respect of Business Rates and precepting regulations in respect of Council Tax.

Individuals and businesses have to be billed and the taxes recovered in accordance with the prevailing legislation.

The following note provides information relating to the administration and collection of both of these local taxes including process flowcharts for both Council Tax and Business Rates.

### SOURCE OF INFORMATION

Council Tax and Business Rates Legislation and Regulations, The Insolvency Act 1986, Fylde Borough Council Policy, procedures and working practices of the Revenues and Benefits Shared Service.

### LINK TO INFORMATION

Briefing Note attached.

### WHY IS THIS INFORMATION BEING GIVEN TO THE COMMITTEE?

At a previous meeting the Finance and Democracy Committee requested that an overview of the recovery process for Business Rates and Council Tax be presented to a future meeting of the committee.

### FURTHER INFORMATION

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