

| Ratepayer                                                                                                                               | Year               | Debt o/s           | Costs | Reason for Write off                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-----------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Debenhams Retail Ltd</b><br><b>705460-9</b><br>12-15 High Street, Winchester,<br>Hampshire, SO23 9LA                                 | 2019               | £114,047.21        | £0.00 | Corporate Voluntary Arrangement (CVA)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|                                                                                                                                         | Debt for write off | £114,047.21        | £0.00 | <b>Case details</b><br>On 9 May 2019 Debenhams entered into a CVA and closed 22 stores (Winchester was not one of them).<br><br>Under the CVA, the High Court agreed that Debenhams should pay 50% of the annual rates apportioned with effect from 9 May 2019 to 31 March 2020. Rates payable became £140,472.79 instead of the full year liability of £254,520.<br><br>The remaining balance has been paid as instructed by the court, leaving the balance shown for write-off of £114,047.21.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|                                                                                                                                         | <b>Total</b>       | <b>£114,047.21</b> |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|                                                                                                                                         |                    |                    |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>IAC Acoustic Company UK Ltd</b><br><b>790608-1</b><br>Gnd Flr, East Wing, IAC House,<br>Moorside, Winchester, Hampshire,<br>SO23 7RX | 2016               | £39,215.34         | £0.00 | Inadvisable to collect                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                                                                                                                                         | 2017               | £59,875.00         | £0.00 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|                                                                                                                                         | Debt for write off | £99,090.34         | £0.00 | <b>Case details</b><br>IAC Acoustic Company UK Ltd (IAC) took a lease on East Wing IAC House in August 2016. They occupied the 1st Floor and the Ground Floor remained unoccupied.<br><br>IAC were made liable for the 1st Floor and have been paying rates on that part of the property.<br><br>WCC held the previous occupiers liable for business rates on the Ground Floor as, although unoccupied, they held a lease for the property. The previous occupiers were in administration and an exemption was placed on the account. However, it came to light in January 2019 that they were not responsible for these rates and that IAC were.<br><br>IAC disputed the backdated bill due to its demand for payment for the previous 3 years. In NDR law a demand should be issued as soon as reasonably practicable. Due to case law surrounding this issue it is unlikely that the Council would be able to defend an application for a liability order at court for the first two years of the debt. The later debt is collectable and there are negotiations ongoing with the company to pay the amount outstanding. |
|                                                                                                                                         | <b>Total</b>       | <b>£99,090.34</b>  |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |

The Zeus Corporation Ltd (Disso  
785564-0  
Vodka Bar and Night Club, Upper  
Brook Street,  
Winchester, Hampshire, SO23 8AL

|      |            |         |
|------|------------|---------|
| 2014 | £15,817.52 | £0.00   |
| 2015 | £27,964.50 | £110.00 |
| 2016 | £7,110.89  | £110.00 |

Dissolved (Insolvency)

Case details

A final notice for the 2014/15 and 2015/16 years' balances were issued on 20 July 2015 and a summons notice on 19 August 2015 following lack of payment.

The 2014/15 and 2015/16 years arrears were passed to the enforcement agent at the end of October 2015.

No payments were recovered at any time. The Zeus Corporation Ltd held a 15 year lease but no contact was established and communications were sent to addresses of the registered company directors to attempt to establish contact.

Payments for the 2016/17 year were not made in accordance with the instalments specified. A final notice was issued 18 January 2017 and a summons notice was issued 16 February 2017.

A liability order was granted on 23 March 2017 and a liability order notice was issued 24 March 2017.

The company was dissolved on 28 March 2017 without payment of debt or any contact from the ratepayer.

Debt for write off £50,892.91 £220.00

Total £51,112.91

Total write offs £264,250.46