BASSETLAW DISTRICT COUNCIL

DELEGATED OFFICER DECISION

NB Officers taking delegated decisions must ensure that they are fully conversant with the conditions applicable to the exercise of delegated powers by officers and in particular that the decisions are in accordance with the Council's policies, powers and financial regulations.

Details of such conditions are to be found in the Council's Constitution and in cases of any doubt advice must be sought from the Council's Financial and/or Legal officers.

DELEGATED POWERS REFERENCE

7.8 To determine matters associated with conditions imposed on land or property disposal, including determinations on the grant or assignment of Leases, changes of user, imposing covenants, granting easements, rent review and sub-letting of premises, granting licences.

IS THE DECISION CONFIDENTIAL? NO
(If yes - apply Public Interest Test below)

OFFICERS ADVICE:

Option to Tax – New Industrial Units at Harrison Drive Ind Est, Langold

The Council own and manage Harrison Drive Industrial Estate, at present there are 10 individual units which have been elected for VAT. Recently the Council have commissioned the building of 4 more industrial units for local business within the curtilge of the boundary for local businesses to rent. It wishes to elect to register for VAT the new units and indeed all the area included with in the ‘Harrison Drive Industrial Estate’ as shown edged red on the below plan. This will ensure that all the units operate in the same manner and all tenants on the estate are treated equally.
IMPLICATIONS:

a) For Service Users
   Any tenant of the units will be required to pay VAT.

b) Strategic & Policy
   Effective management of the Council’s non-operational portfolio

c) Financial plus Financial Reference – Fin. Ref.20/182
   Opting to tax protects the Council’s VAT liability, by ensuring the Partial Exemption limit is not breached.

d) Legal plus Legal Reference – Legal Ref. 57/06/2019
   As contained within this report

e) Human Resources
   None contained within this report

f) Community Safety, Equal Opportunity & Environmental
   None contained within this report

g) General Data Protection Regulations
   None contained within this report

OPTIONS CONSIDERED:

Opt to Tax the whole of Harrison Drive Industrial Estate to ensure continuity across the estate.

Do nothing.

DECISION (With Reasons):

Opt to Tax the whole of Harrison Drive Industrial Estate to ensure continuity across the estate.

BACKGROUND PAPERS:

Available from Estates

SIGNATURE OF DECISION MAKER

DATE  27/06/19
The signed original of this form must be sent to the Democratic Services Unit.

The author of this form should retain a copy for their file and send copies to:
- Monitoring Officer
- Section 151 Officer

Date received by Democratic Services Unit: 28th June 2019

Decision Number: 28