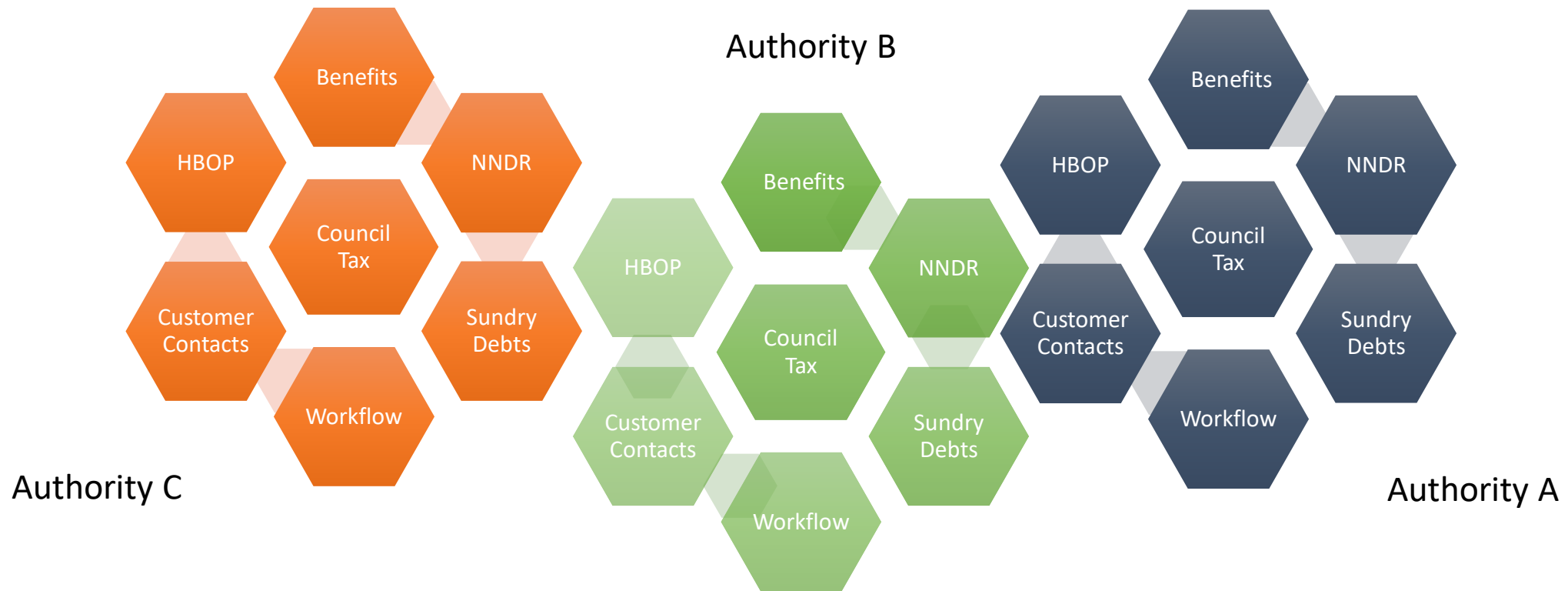


Data Sharing



Rate Retention

- Increased focus on NNDR
 - Potential growth area
 - Increasing collection
 - Maximising income
-
- Greater emphasis on understanding the caseload
 - Reviewing reliefs/exemptions

Commercial Insight

- Current trading position of limited companies
- Directors associated with limited companies
- Linked to Authorities case load

- Identification of Ghost/shell companies
- SBRR with linked Directors
- High risk Directors

- Daily alerts of change in trading status



Ascendant Solutions
d a t a m a n a g e m e n t

Abs Mot Centre Ltd

Company Number: 08016303

Retail trade of motor vehicle parts and accessories

Health
0
↓ -50



Data Summary

Incorporation Date:	02 Apr 2012	0 Employees
Main Contact:	Mr Abubakar Mansur	Nationality: U.Kingdom
Occupation:	Director	DOB: 10/1970
Input Address:	PEGASUS HOUSE 5 WINCKLEY COURT MOUNT STREET PRESTON PR1 8BU	
Registered Address:	Pegasus House 5 Winckley Court Mount Street Preston Lancashire PR1 8BU	
Trading Address:		
Telephone:	01772 703034	Website: absmotcentre.co.uk
Ultimate Parent Co:	-	
Directors:	Mr Abubakar Mansur	
Shareholders:	Abubakar Mansur	

Year Incorporated

- <1900
- 1900 - 1920
- 1921 - 1940
- 1941 - 1960
- 1961 - 1980
- 1981 - 2000
- 2001 - 2010

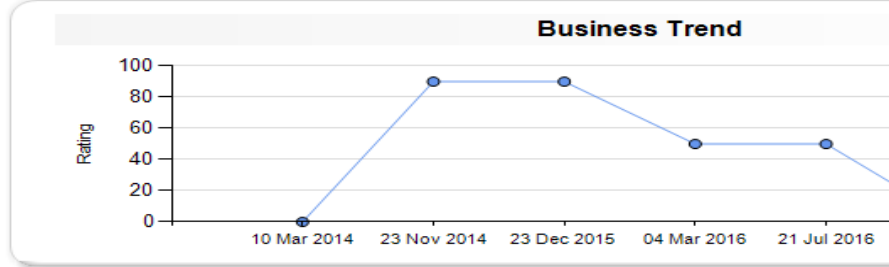
Directors associated with Abs Mot Centre Ltd showing links to other companies

Credit Limit:	£3,000
Credit Limit Date:	
CCJ - Number of:	1
CCJ - Value:	£501 to £2,000

Invoices Available:
Invoices Paid:
Paid within 30 days:
Paid after 30 days:

Director Name	DoB	No of Links
Mr Abubakar Mansur	October 70	3

Appointment Date	Company Name	Credit Rating
07 Aug 2012	Abs Car Breakers Ltd	Company is dissolved
	PEGASUS HOUSE 5 WINCKLEY COURT MOUNT STREET PRESTON LANCASHIRE PR1 8BU	✗
Telephone Number	01772204401	
01 Sep 2008	Abs Car Sales Limited	Company is dissolved
	PEGASUS HOUSE 5 WINCKLEY COURT MOUNT STREET PRESTON LANCASHIRE PR1 8BU	✗
01 Sep 2008	Abs Car Wash & Valeting Limited	Company is dissolved
	SKM CHARTERED ACCOUNTANTS 5 WINCKLEY COURT PRESTON LANCASHIRE PR1 8BU	✗



Wealth	
01/01/2014 - 31/12/2014	
Cash	£6,952
Tangible Assets	£17,233
Total Assets	£54,045
Net Worth	£26,789
Shareholder Funds	£26,789
Gross Profit	£0
Wages/Salary	£0
Dividends	£0
Emoluments	£0
Trade Creditors	£23,637
Total Liabilities	£27,256
Depreciation	£5,718

Business is trading in a Rating was zeroed: 10/03/2014 - Non trading

National Non Domestic Rate

Uniform poundage

Discretionary Rate Relief
Mandatory Rate Relief

Hardship Relief
S44a Relief
Small Hereditament Relief

Transitional Relief

Small Business Rate Relief

Non-Domestic Rating (Small Business Rate Relief) (England) Order 2012 (as amended):

In determining, for the purposes of paragraphs (2) or (3), whether the ratepayer occupies only one hereditament in England (“hereditament A”), the ratepayer’s occupation of any other hereditament in England (“hereditament B”) shall be disregarded where the conditions in either paragraph (7) or (8) are satisfied

The conditions are:

- a) the ratepayer’s occupation of hereditament B started on a date after that ratepayer started to occupy hereditament A;
- b) on the chargeable day concerned, the ratepayer has occupied hereditament B for a period not exceeding 12 months;

APPLICATION FORM FOR SMALL BUSINESS RATE RELIEF (SBRR)

The Non-Domestic Rating (Small Business Rate Relief) (England) Order 2004, as amended

PROPERTY:

Valuation List Rateable Value:

Please read the attached explanatory notes before you complete this form

1a. Name of the ratepayer making this application:

.....

1b. From which date do you believe you are entitled to the relief?: ____ / ____ / ____ (dd/mm/yy)

2. If this is your first application in the valuation period, please give:

a The address of the business property for which you are making this application:

.....

b The addresses and Rateable Values of any other business properties you occupy in England.

If this is the only business property you occupy in England, please tick here:

Address of Property	Rateable Value of Property

It is a criminal offence for a ratepayer to give false information when making an application for Small Business Rate Relief

Business rates - Apply for small business rate relief

Declaration

I confirm that as far as I know and believe, the information I've given on this form is correct. I understand that if I knowingly give any incorrect or untrue information that I may be liable to prosecution for theft by obtaining financial advantage by deception and a possible summary conviction to a fine not exceeding level two on the standard scale.

I'm aware that as a condition of any award of Small Business Rate Relief, I (the ratepayer) must advise the council in the following circumstances:

- Where the rateable value of any property I occupy in another council area increases
- I occupy any property which is not mentioned on my previous application for relief

A potential risk for all councils relates to companies not declaring the true extent of their organisation in order to fraudulently gain relief. This may apply if a person with a small business in Lambeth fails to declare other business interests in other parts of the country.

The Counter Fraud Manager has raised this with the Audit Commission as a potential National Fraud Initiative matching exercise. The Commission are currently considering this proposal.



Department for
Communities and
Local Government



HM Treasury

Business Rates Avoidance

Discussion paper

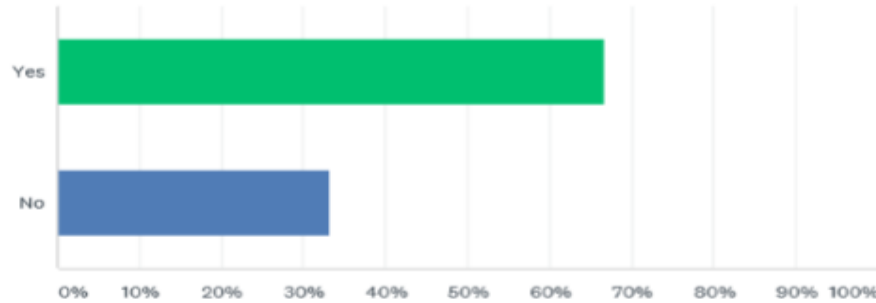
December 2014

Methods of avoidance

- 2.1 A Department for Communities and Local Government led anti-avoidance working group comprised of local authority representatives, the Valuation Office Agency and other ratings experts has suggested that there are a number of methods of avoidance. The most common methods of avoidance suggested appear to be:
- a) Avoidance of empty property rates through repeated periods of artificial/contrived occupation;
 - b) Avoidance of empty property rates through artificial/ contrived occupation of properties by charities;
 - c) Avoidance of empty property rates through artificial/ contrived arrangements where charities own a property and it appears that when next in use it will be mostly for charitable purposes;
 - d) Avoidance of empty property rates through the use of insolvency exemptions.
- 2.2 Other less common methods of avoidance suggested appear to be:
- e) Avoidance of business rates by phoenix companies (businesses who trade for a short period of time, cease to trade and then re-open as a different company);
 - f) Avoidance of business rates by failing to notify authorities of a change in circumstance;
 - g) Avoidance of business rates through properties not appearing in the ratings list;
 - h) Avoidance of empty property rates by making a property unoccupiable.

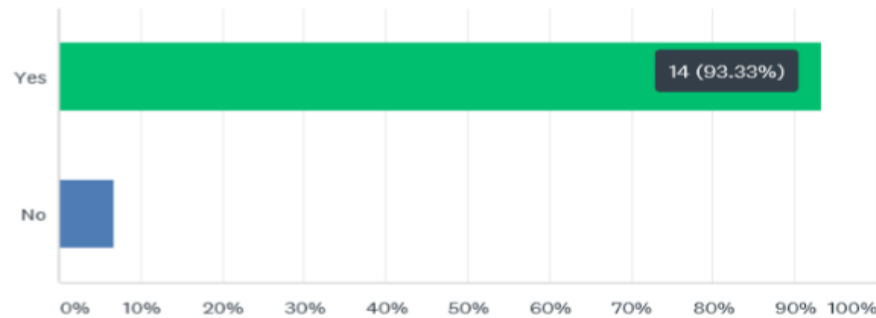
Has your authority ever tried to identify false claims made for Small Business Rates Relief (SBRR)?

Answered: 15 Skipped: 0



Would you be willing to share your business rates data with other authorities if there was a secure mechanism to do so and it helped identify instances of fraudulent SBRR claims?

Answered: 15 Skipped: 0



Visits were made to a random sample of properties

12/15/2017 2:43 PM

internet/companies house

12/15/2017 2:42 PM

Just internal checking

12/15/2017 11:09 AM

Manually checking web sites

12/15/2017 10:45 AM

Via our Corporate Fraud Team

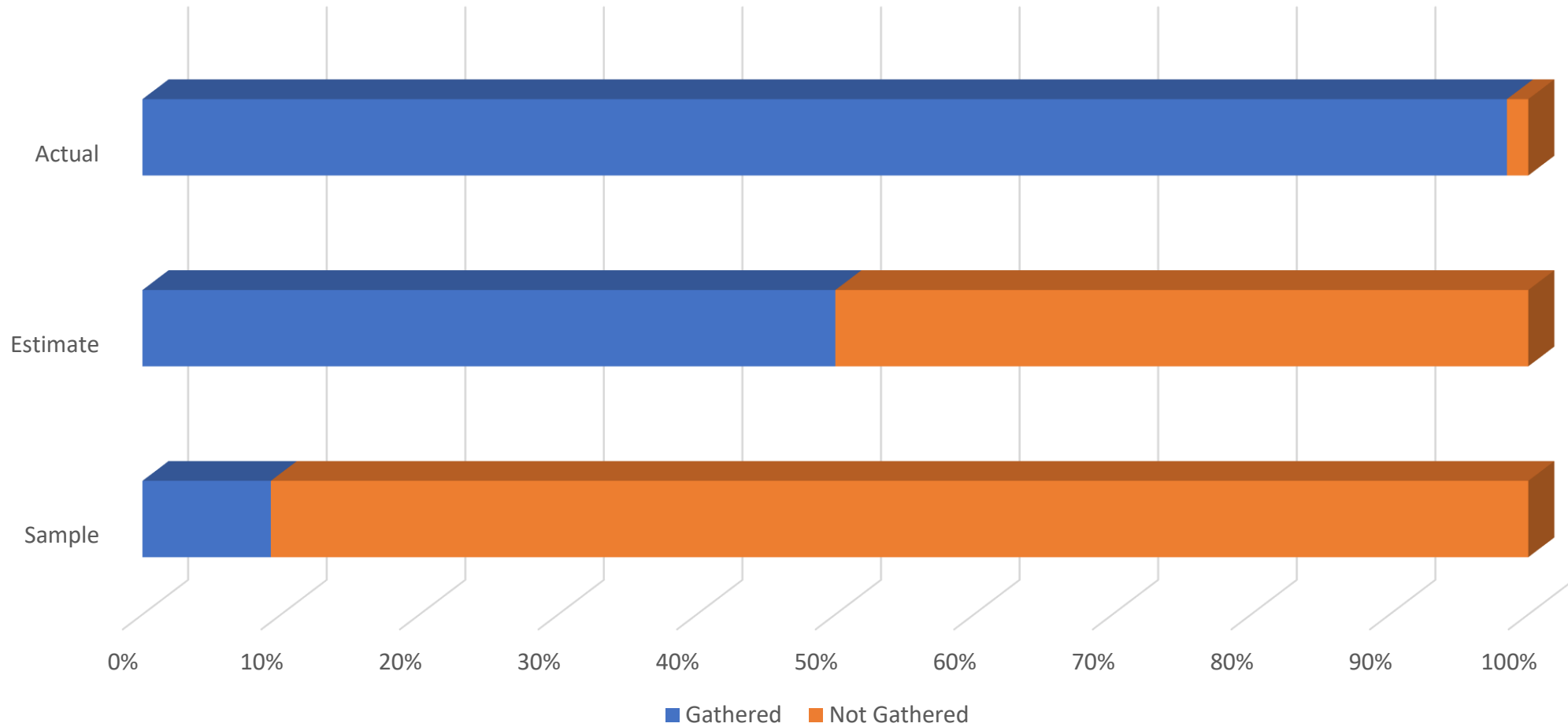
12/13/2017 12:10 PM

own review process

Business Ratepayer Data Pooling



Local Authority Datasets





Authorities covered	319 of 324
Coverage	98.5%
Number of hereditaments	1,300,000
Combined Rateable Value	£23,000,000,000

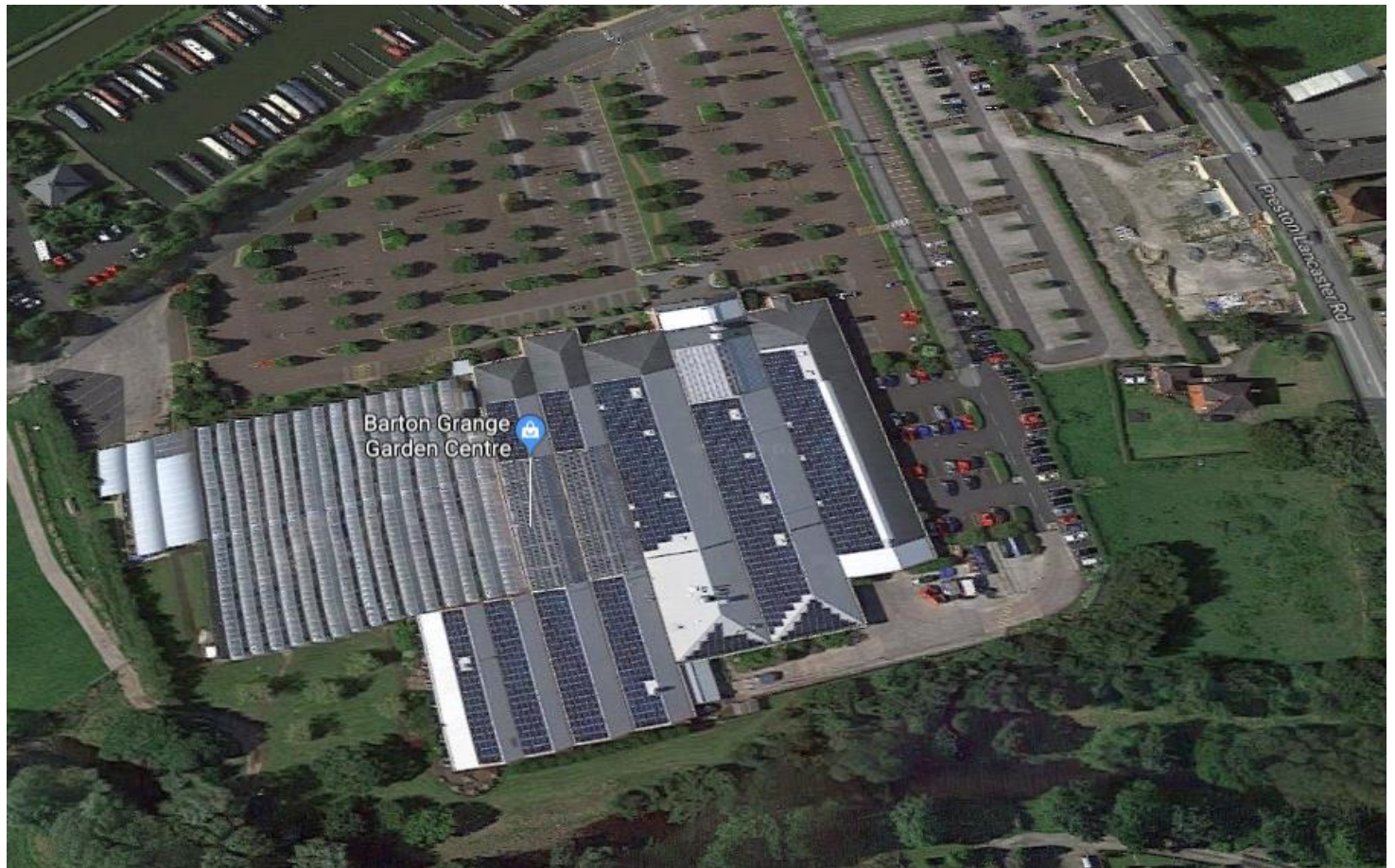


Call: 01772 866226

info@bartongrangelandscapes.co.uk

Barton Grange Landscapes
Cardwell Farm, Garstang Road, Barton,
Preston, Lancashire, PR3 5DR

Company Registration Number: 598953
VAT Number: 604698424



Rateable Value: £6,700

Rateable Value: £785,000

Occupied from March 2008



£14,000

£10,500



	RV Total	Charge
Ashford Borough Council	£17,000	£8,000
Cheshire East Council	£135,000	£63,000
Chiltern District Council	£62,000	£29,000
Coventry City Council	£83,000	£38,000
Horsham District Council	£33,000	£15,000
Leicestershire Partnership	£170,000	£79,000
Liverpool City Council	£170,000	£79,000
London Borough of Haringey	£36,000	£17,000
London Borough of Havering	£87,000	£40,500
London Borough of Islington	£52,000	£24,000
Maldon District Council	£10,000	£4,000
Preston/Lancaster Shared Service	£160,000	£75,000

	RV Total	Charge
Reigate & Banstead B C	£49,000	£22,800
Rochford District Council	£135,000	£63,000
Royal Borough of Greenwich	£58,000	£27,000
Royal Borough of Kensington	£250,000	£116,000
Sevenoaks District Council	£83,000	£38,600
South Ribble Borough Council	£33,000	£15,300
Southwark Council	£594,000	£276,000
Surrey Heath Borough Council	£82,000	£29,000
Tandridge District Council	£75,000	£35,000
Royal Borough of Kensington	£87,000	£40,500
Uttlesford District Council	£108,000	£50,000
Wealden District Council	£129,000	£60,000

Potential uses of HUB:

- Hardship Relief
- Ratepayer finder/location
 - Rate Avoidance
 - Enforcement Action
 - Resource pooling
- Small Business Rate Relief
 - Instant Audit
 - Verification
 - New Applications



Single Annual Licence Fee

- Clear pricing structure
- Not % of findings

- Solution already built and available now
- 98.5% Local Authority coverage – not a community that needs to build
- Uses rateable occupier not trading name
- Not a data reconciliation solution



