



Approved: 26 September 2023
Replaces: Rates Penalties Policy (15 April 2021)

Introduction This policy sets out the financial penalty for rates payments received past the instalment due date in all cases where no prior arrangement has been made with the Council.

Instalment Penalty A 10% additional charge will be added to those rates instalments (or portions thereof) remaining unpaid on the day following the due date:

Instalment Number	Due Date*	Penalty Date*
One	20 August	21 August
Two	20 November	21 November
Three	20 February	21 February
Four	20 April	21 April

**Or next applicable business day*

Arrears Penalty A further additional charge of 10% will be added to all rates and additional charges from previous rating years remaining unpaid on 1 July. A further additional charge of 10% will be added to any rates to which the additional charge referred to in this paragraph is added and remains unpaid on 1 January.

Remission of Penalties Additional charges may be remitted in accordance with the following criteria:

- Application can be made in writing for a remission of a penalty that has arisen due to sickness, death, age, or other reasons acceptable to the Chief Financial Officer.
- Application can be made to the Chief Financial Officer for remission of a penalty for no substantial reason (a maximum of one such remission every two years).
- All rates must be paid in full, as a general rule, before remission is considered.
- The Chief Financial Officer may remit subsequent additional charges where satisfactory arrangements are in place for regular payment of arrears.

At the Chief Financial Officer’s discretion, an application for remission of rates penalties may be referred to the Council for consideration.