I would like to submit the following responses to the four specific questions and would ask the committee to also note my concluding summary.

It should be noted that this is a response from the Local Taxes team provided in my role as Principal Officer (Local Taxes) and not a formal response from Perth & Kinross Council.

1. **What is your view on the purpose of the Bill and broadly, are you supportive of it?**

We support the principle of bringing the collection of Community Charge debts to an end.

We firmly believe that substantial efforts were put towards the collection of Community Charge during the years it was in force and for a significant number of years thereafter.

We believe that further attempts to collect Community Charge debt would be expensive and may come at a cost to Council Tax collection given that many of our citizens may have debt for both.

We accept that there has been a sharp decline in the collection of Community Charge debt in recent years and that some of the debt may be impossible to recover due to the laws of prescription.

For these reasons we accept that the outstanding charges are, in many cases, uncollectible and accept that now seems a sensible time to cease collection of all Community Charge debt.

2. **Do you have any views on the level of the financial settlement that is proposed in connection with the Bill?**

The level of financial settlement, already formally accepted by COSLA Leaders, seems fair and reasonable in that it compensates for debts that are being actively pursued only.

3. **Does the settlement figure accurately reflect the total community charge debt that would be recoverable by local authorities, given the operation of the law of prescription?**

It is fair to say the figure accurately reflects what would be achieved if we maintained our existing approach to the collection of Community Charge debt.
More could be collected if dedicated resources were released to do this but it is felt that this would bring minimal income for substantial effort and may be detrimental to the collection of Council Tax arrears.

For this reason we believe the settlement figures to be fair and reasonable.

4. The Scottish Government considers that, beyond the financial settlement that will be provided to affected local authorities, the Bill will have no financial implications (costs or savings) for the Scottish Administration, local authorities, other bodies, individuals or businesses. What is your view of this assessment?

We believe that this assessment is correct.

**Summary**

We support the Bill to cease the collection of Community Charge debt.

We do, however, feel strongly that the use of electoral registers is a valuable tool and source of information to trace those who have sought to avoid payment. We feel that it is therefore imperative that access to such information remains in place to assist with the assessment and collection of Council Tax.

Beyond this issue we also have further concerns about the potential impact on ongoing collection of Council Tax. There is a concern that debtors may seek to avoid payment in the belief that a similar Bill may, in due course, be brought forward for the collection of Council Tax rather than address their responsibilities and make settlement of all sums due.

Principal Officer (Local Taxes)

Perth & Kinross Council