


B1 What is the Decision?	To Opt to Tax additional land on the Bargates/Meadowside sites to include the area previously agreed in principle for sale (council September 2016) and the area covered by proposed works to create the replacement Meadowside car park. (Map 1 attached shows complete area to be opted Map 2a shows the land registry numbers for the top half of Map 1) Map 2b shows the land registry numbers for the bottom half of Map 1)
B2 What are the reasons for the Decision?	To facilitate efficient to tax/VAT management and reduce the risk of challenge from HMRC: 1. Any capital receipt received would not require apportioning over the different areas (opted/not opted). 2. To manage the VAT impact of development of new Meadowside car park. 3. To ensure all Meadowside immediate area would be under Opt to tax going forwards.
B3 What are the contributions to Corporate Priorities?	Supporting Economic Growth
B4 What are the Human Rights considerations?	There are no Human Rights issues arising from this decision.

Financial Implications

B5 What are the financial implications?	There are no direct financial implications. As set out above, this will facilitate efficient VAT management and reduce the risk of challenge from HMRC.
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Revenue	2018/19	2019/20	2020/21
NIL	-	-	-

Capital	2018/19	2019/20	2020/21
NIL	-	-	-

The finance section has been approved by the following member of the Financial Management Unit:	Please print name: LISA TURNER Please sign: 
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Policy Framework

B6 Is the Decision wholly in accordance with the Council's policy framework?	Yes
B6.1 If No, does it fall within the urgency provisions (Part 3 of the Constitution)?	NA
B6.2 Has it got the appropriate approvals under those provisions?	NA
B7 Is the Decision wholly in accordance with the Council's budget?	Yes
B7.1 If No, does it fall within the urgency provisions (Part 3 of the Constitution)?	NA
B7.2 Has it got the appropriate approvals under those provisions?	NA

Equalities Implications

B8 What are the Equalities implications:
B8.1 Positive (Opportunities/Benefits): N/A
B8.2 Negative (Threats): N/A
B8.3 The subject of this decision is not a policy, strategy, function or service that is new or being revised. An equality impact assessment is not required.
B8.4 N/A

Risk Assessment

B9 What are the Risk Assessment implications: N/A
B9.1 Positive (Opportunities/Benefits): Opting to tax all the land for sale will facilitate proceedings with HMRC over the sale. VAT will be recoverable following the completion of works on the new Meadowside Car Park. Future developments in the immediate vicinity of Meadowside Leisure Centre will be covered by an Option to Tax.

B9.2 Negative (Threats):

Any value of the site to potential purchasers who are not able to recover tax would be lower than might be the case if the site was not opted to tax.

B9.3 The risks do not need to be entered in the Risk Register. Any financial implications to mitigate against these risks are considered above.

Legal Considerations

B10 What are the Legal Considerations:

B10.1 There are no significant legal issues arising from this decision

This section has been approved by the following member of the Legal Team:

Please print name:

ANGELA WAKEFIELD

Sustainability Implications

B11 What are the Sustainability implications:

B11.1
N/A

B11.2 Positive (Opportunities/Benefits):
N/A

B11.3 Negative (Threats):
N/A

Health & Safety Implications

B12 What are the Health & Safety implications:

B12.1 A Risk Assessment has not been carried out and entered into Harriet for all significant hazards and risks because there are no significant hazards or risks arising from this decision.

B12.2
N/A

B12.3
N/A

B12.3.1 Positive (Benefits)
N/A

B12.3.2 Negative (Threats)
N/A

Key Decision

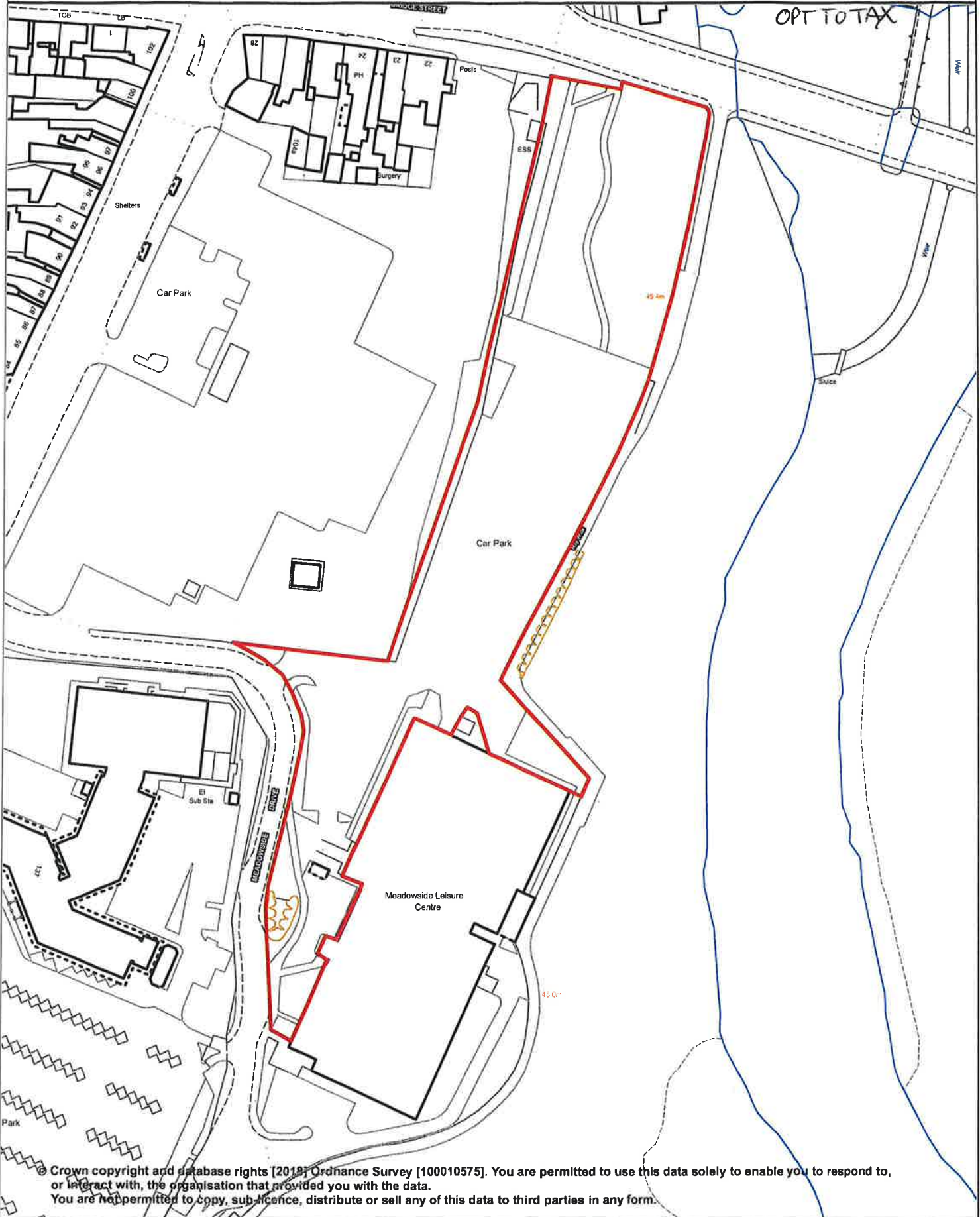
B13 Is this a Key Decision?	No
Note: A Key Executive Decision is one where:	
<ol style="list-style-type: none"> 1. REVENUE – Any contract or proposal with an annual payment or saving of more than £100,000 2. CAPITAL – Any capital project with a value in excess of £150,000 3. A decision which significantly affects communities living or working in an area comprising two or more wards. 	
B13.1 If this is a Key Decision, is this an urgent decision such that a delay caused by use of the Call-in Procedure would <u>seriously</u> prejudice the public interest?	N/A
B13.2 If yes, has the Mayor or in his/her absence the Deputy Mayor or in his/her absence the Chair of the relevant Scrutiny Committee agreed that the decision will be exempt from Call-in?	N/A

NOTE: If this decision is subject to the Call-in Procedure it will come into force, and may then be implemented, on the expiry of 3 working days after publication – unless 10 Members of the Council call in the decision.

Please send the original signed document to andrea.davies@eaststaffsbc.gov.uk

Land off High Street Burton upon Trent

MAP 1
TOTAL AREA
OPT TO TAX



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King Edward Place
Burton upon Trent
Staffordshire
DE14 2EB

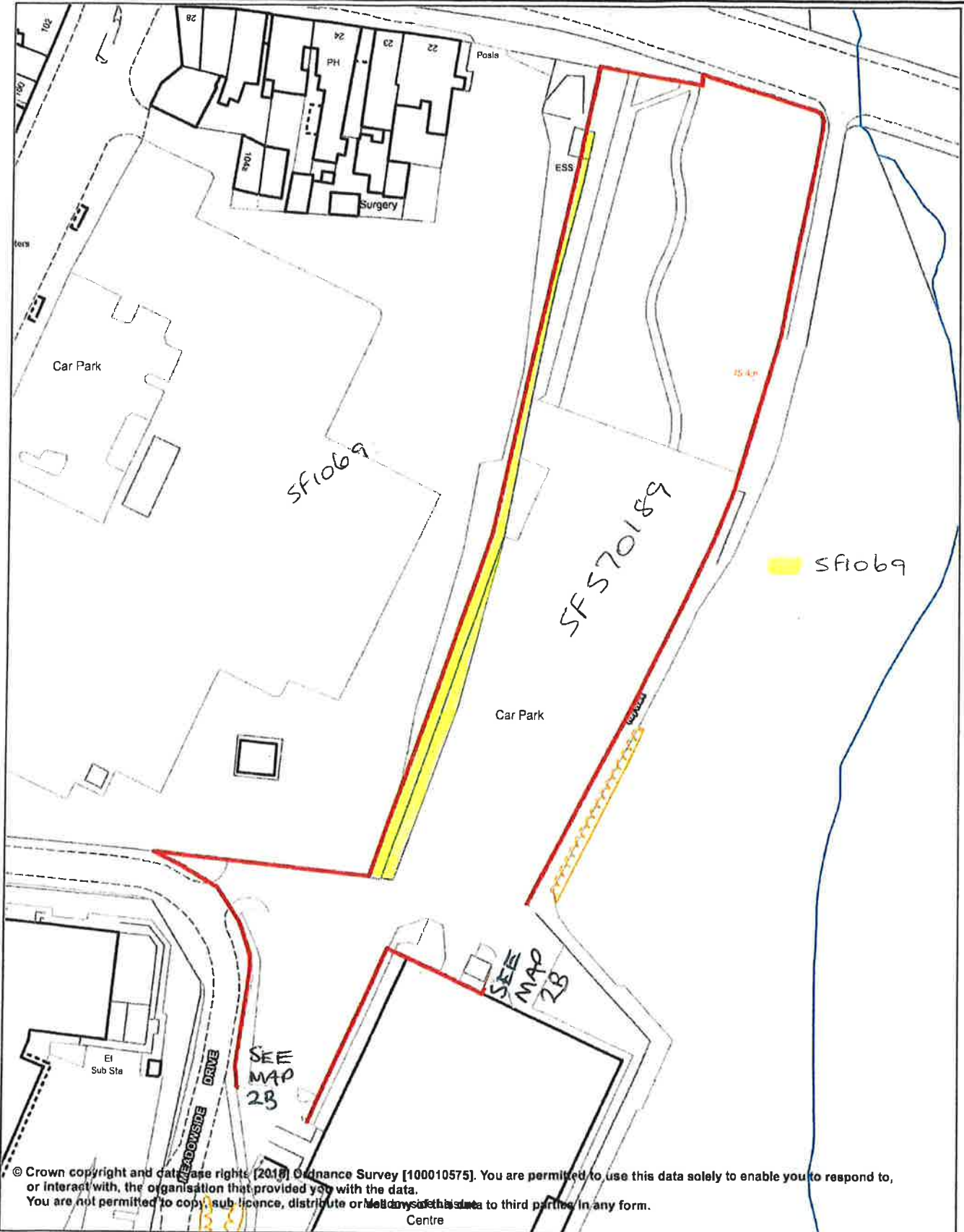
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Land off High Street Burton upon Trent

MAP 2A
LAND REGISTRY REF



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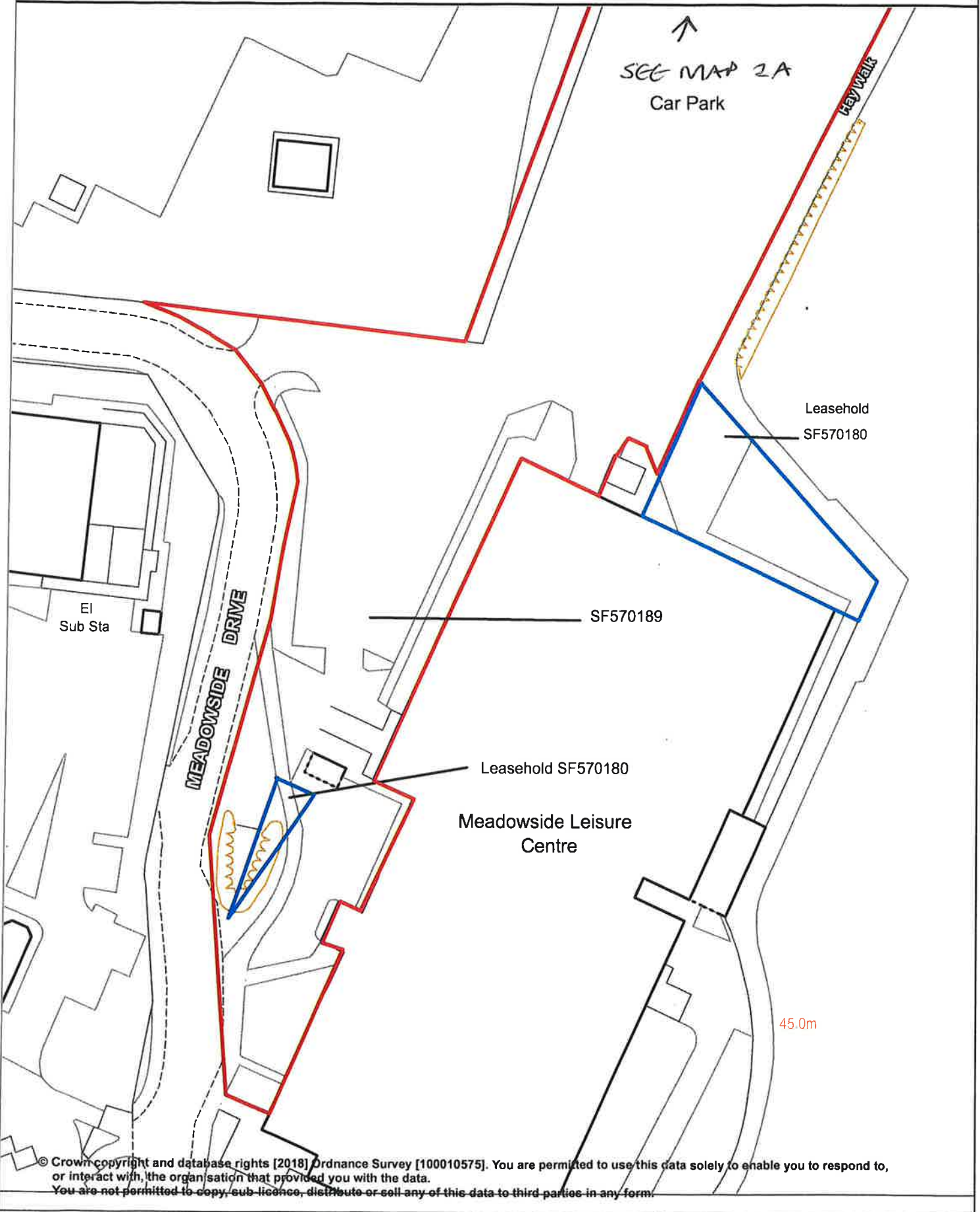
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Land off High Street Burton upon Trent

MAP 2B
LAND REGISTRY REG



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Town Hall
King Edward Place
Burton upon Trent
Staffordshire
DE14 2EB

Tel: 01283 508000
www.eaststaffsbc.gov.uk

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