

Regulation 10 of the Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulation 2012 – VAT - Partial Exemption – Proposed Decision on Tuesday, 28 July 2020

The Cabinet is seeking authorisation for consideration of the VAT – Partial Exemption. Because this is a Key Decision there is normally a requirement to provide 28 days' notice of the intention to make the decision. It is impractical to provide 28 days' notice of the intention to make the decision because a decision is required to be taken by Cabinet in order to ensure the VAT partial exemption position remains below the threshold and also to mitigate any risk of the Council potentially breaching the threshold in the near future.

Regulation 5(6) of the Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulation 2012 – VAT - Partial Exemption – Proposed Decision on Tuesday, 28 July 2020

The decisions will be made in private and the information considered will be exempt information. There is normally a requirement to give 28 days' notice of a meeting to be held in private. However, it is impractical to give 28 days' notice because the decision needs to be made urgently and cannot normally be deferred. This is because a decision is required to be taken by Cabinet in order to ensure the VAT partial exemption position remains below the threshold and also to mitigate any risk of the Council potentially breaching the threshold in the near future.