



Cambridgeshire  
Police & Crime  
Commissioner

**CAMBRIDGESHIRE POLICE AND CRIME COMMISSIONER DECISION RECORD – CPCC 2016-019**

<b>Subject</b>	<b>Cambridgeshire Constabulary Vehicle Workshop Decision to Opt to Tax</b>
<b>Decision</b>	To approve the decision to opt to tax the vehicle workshop at the Lakes Business Park, St Ives.
<b>Decision Summary</b>	<p>Cambridgeshire Constabulary requires a modern central workshop for its vehicle fleet.</p> <p>The Cambridgeshire Police and Crime Commissioner's Business Coordination Board (BCB) at their meeting on the 27<sup>th</sup> August 2015 discussed the proposal and agreed to the funding of the project. The site comprises approximately 0.34ha (0.847acres) and had a purchase price of £296,450 plus VAT, payable upon completion of the land purchase, which took place on 15<sup>th</sup> April 2016. The total value of the contract is £1.3m plus VAT.</p> <p>Following consideration of a 'Proposal to Opt to Tax' report by the Chief Finance Officer to the Estates Sub Group on the 11<sup>th</sup> May 2016, the decision to opt to tax the workshop has been taken to enable the reclaiming of the VAT on the purchase price and the charging of VAT should the site be rented or sold to another party within the 20 years duration of the option. Due to the nature of the site it is considered to be highly unlikely that this would impact on the attractiveness of the site.</p>

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<b>Background Papers</b>	'Vehicle Workshop' – paper as presented to Business Coordination Board, Agenda Item 10.0, 27 <sup>th</sup> August 2015  <a href="http://www.cambridgeshire-pcc.gov.uk/work/BCB">http://www.cambridgeshire-pcc.gov.uk/work/BCB</a>  'The Lakes Vehicle Workshop – Proposal to Opt To Tax' – decision taken at Estates Sub Group Meeting, Agenda item 5, 11th May 2016

Jason Ablewhite, Cambridgeshire Police and Crime Commissioner

I confirm that I have reached the above decision after consideration of the facts above.

Signature



Date

12-5-16.