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| Subject: | Non-Domestic Rate Write Offs | Status: | For Publication |
| Report to: | Cabinet | Date: | 17 th September 2014 |
| Report of: | Head Of Customer Services & ICT | Portfolio Holder: | Customers, Legal and Licensing |
| Key Decision: | <input type="checkbox"/> Forward Plan <input type="checkbox"/> | General Exception <input type="checkbox"/> | Special Urgency <input type="checkbox"/> |
| Equality Impact Assessment: | Required: | No | Attached: No |
| Biodiversity Impact Assessment | Required: | No | Attached: No |
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| 1. | RECOMMENDATION(S) |
| 1.1 | Members are recommended to approve the write off of £30,783.15 in respect of irrecoverable Non-Domestic Rate debts. |

2. PURPOSE OF REPORT

2.1 The purpose of the report is to request member authority to write off bad debts of National Non-Domestic Rates (NNDR) which are above the delegated limit of £5000 (see Appendix 1)

3. CORPORATE PRIORITIES

3.1 The matters discussed in this report impact directly on the following corporate priorities:

- **Responsive Value for Money Services:** This priority is about the Council working collaboratively, being a provider, procurer and a commissioner of services that are efficient and that meet the needs of local people.

4. RISK ASSESSMENT IMPLICATIONS

4.1 There are no specific risk issues for members to consider arising from this report.

5. BACKGROUND AND OPTIONS

5.1 It is prudent practice to clear any debts from the ledgers which are now deemed to be irrecoverable.

5.2 The sum of £30,783.15 is regarded as irrecoverable in respect of Non-Domestic Rates due to, amongst other causes, bankruptcy, liquidation and no forwarding address and is recommended for write off. Accounts with a debt to be written off have been checked thoroughly by contacting other Local Authorities, landlords, solicitors and new occupiers. A creditor's claim has been lodged for all businesses or individuals who have gone into liquidation or have been made bankrupt.

5.3 A record of all debts written off is maintained in the event that there is an opportunity for future collections.

COMMENTS FROM STATUTORY OFFICERS:

6. SECTION 151 OFFICER

- 6.1 Financial implications are noted on the report. Albeit the Council takes a robust approach to the provision of bad debts/non-collection of NNDR, nevertheless, under the new arrangements for the distribution of NNDR receipts the opportunity cost of this write off to this Council is 40% (before any levy implications).

7. MONITORING OFFICER

- 7.1 No additional comments.

8. POLICY IMPLICATIONS AND CONSULTATION CARRIED OUT

- 8.1 The proposed write offs set out in this report are recommended in accordance with the Council's agreed write off policies and procedures.
- 8.2 All write-offs are considered with due regard on their own merit as required. This report is not proposing new services, policies, strategies, or plans (or significant changes to or reviews of them). It does not propose decisions about budget cuts or service changes/reductions. It is determined therefore, that this report is unlikely to have any adverse impacts under the Council's Equality Policy or associated equality duties, and has not been assessed for equalities impacts.
- 8.3 No HR implications arising from this report.

9. CONCLUSION

- 9.1 The write-offs are within the provisions available and recommendation to write off is made within the grounds of prudence.