

**Subject:** Write off of Irrecoverable National  
Non-Domestic Rates (NNDR) debts

**Status:** For Publication

**Report to:** The Cabinet

**Date:** 21<sup>st</sup> March 2007

**Report of:** Head of Customer Services and E-Government

**Portfolio**

**Holder:** Customer Services

**Key Decision:**

No

Forward Plan  General Exception  Special Urgency

**1. PURPOSE OF REPORT**

1.1 The purpose of the report is request member authority to write off bad debts of National Non-Domestic Rates (NNDR) which are above the delegated limit of £2000 (see appendices)

**2. CORPORATE PRIORITIES**

2.1 The matters discussed in this report are linked to, and support, the following corporate priorities:

- *Delivering Quality Services to Customers (Customers, Improvement)*

**3. RISK ASSESSMENT IMPLICATIONS**

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

**4. BACKGROUND AND OPTIONS**

4.1 Before the accounts for the year are closed down it is prudent practice to clear any debts from the ledgers which are now deemed to be irrecoverable.

4.2 The sum of £52,785.56 is regarded as irrecoverable 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. A copy of the detailed schedule has been circulated to Members of the Cabinet and can be made available to other Members on request.

- 4.3 A record of all debts written off is maintained in the event that there is an opportunity for future collections.
- 4.4 The cost of write off for NNDR does not fall on the Council fund directly but is absorbed by central government through the national pooling arrangement.

**5. COMMENTS OF THE HEAD OF FINANCIAL SERVICES**

- 5.1 The report states that there will be no direct adverse impact on the Council's finances

**6. COMMENTS OF THE HEAD OF LEGAL AND DEMOCRATIC SERVICES**

- 6.1 There are no immediate legal implications arising from this Report

**7. COMMENTS OF THE HEAD OF HUMAN RESOURCES**

- 7.1 There are no human resources issues

**8. CONCLUSION**

- 8.1 The write-offs are within the provisions available and recommendation to write off is made within the grounds of prudence before the financial year end.

**9. RECOMMENDATION(S)**

- 9.1 The Council is recommended to approve the write off of £52,785.56 in relation to National Non-Domestic Rates

**10. CONSULTATION CARRIED OUT**

- 10.1 Revenues Manager (Capita on behalf of Rossendale BC)

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No background papers