

## **National Non-Domestic Rate Write-Off's**

### **1. Purpose of this Report**

1.1 To seek approval to write off a schedule of Non-Domestic Rate accounts above £500.00.

### **2. Recommendations**

**2.1 The Non-Domestic Rate accounts totalling £77,530.67, as shown in Appendix 1, be written off.**

### **3. Links to Corporate Business Plan**

3.1 The collection of revenue is of vital importance to the financial management of the Council.

### **4. Background**

4.1 The Council collects Non-Domestic Rates on behalf of the Government. There is provision within the legislation for the Council to write off debts, which it considers to be irrecoverable. When authorised by the Audit Commission the amounts written off are set against the amount, which the Council pays over to the Government.

4.2 The attached schedule shows a list of accounts amounting to £77,530.67, which the officers consider are irrecoverable.

### **5. Financial Implications**

5.1 Because of the reasons stated in paragraph 4.1, there is no financial effect on the Council.

### **6. Legal Implications**

6.1 None.

### **7. Community & Environmental Implications**

7.1 None.

### **8. Human Resources Implications**

8.1 None.

**9. Equal Opportunities Implications**

9.1 None.

**REPORT OF THE CUSTOMER SERVICES STRATEGIC MANAGER TO THE EXECUTIVE  
– 9<sup>TH</sup> MARCH 2006**

Report Author: Paul Southway  
Recovery Team Leader  
Business Area: Customer Services  
Tel No:01249 706227  
email: psouthway@northwilts.gov.uk