

Revenue & Benefit Services  
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# Report

**Subject** : National Non-Domestic Rate Write Offs  
**Report to** : The Cabinet  
**Date** : Wednesday 5 September 2007  
**Author** : Phil Ruddle – Head of Revenue and Benefit services  
**Cabinet Member for Finance** - Councillor Andrew Roberts

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1. **Report Summary:**

- 1.1 The local Authority is tasked, by central Government, to collect the National Non-Domestic Rate (NNDR). The NNDR is paid into a central Government Pool and re-distributed using a multiplying formula.
- 1.2 The Annex A list contains name and address details for local businesses, where they have either become insolvent, bankrupt or are simply untraceable.

There are seven businesses listed, with a total write off of £79052.76, covering five financial years. (it should be noted that £41717.63 relates to two business, Olympian Automotive Ltd and Downton Hi-Speed Engineering Ltd)

The NNDR billed in 2006/07 was £31 157 370, the amount being written off represents 0.23% (less than one quarter of a percent) of the total billed. Salisbury District Council collected 99.00% of the 2006/07 National Non-Domestic Rates.

All of the listed cases have been through the full recovery and tracing process.

The individual totals involved exceed the Head of Revenue and Benefits delegated authority of £1000.



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**2. Recommendation:**

To write off the amounts shown on the attached schedule for the reasons indicated and due to the fact that the council is a non-preferred creditor.

**3. Background Papers:** None

**4. Implications:**

- **Key decision** : No
- **Financial** : The council is a non-preferred creditor.
- **Legal** : None
- **Human rights** : None
- **Community Safety** : None
- **Personnel** : None
- **ICT** : None
- **Environmental** : None
- **Council's Core Values** : protecting the public purse.
- **Ward(s) Affected** : None
- **Consultation Undertaken** : None

## Appendix A

### LOCAL TAXATION - NNDR - INSOLVENCIES AND IRRECOVERABLES

To write off the amounts shown on the attached schedule for the reasons indicated below and due to the fact that the Council is a non-preferential creditor.

The totals involved exceed the Head of Revenue and Benefits delegated authority of £1,000.

(Please contact Phil Ruddle (Direct Line 01722 434406) if you require further information on any of the individual write-offs listed in the schedule).

| Name and Address  | 99/2000 | 2000/01 | 2001/02 | 2002/03  | 2003/04  | 2004/05 | 2005/06   | 2006/07 | Total     | Reason   |
|---|---------|---------|---------|----------|----------|---------|-----------|---------|-----------|--|
| Treble Quote Job Ltd<br>Old Sarum Airfield &<br>Tollgate Road Salisbury |         |         |         | £7278.40 | £5349.84 |         |           |         | £12628.24 | Company occupied 010103 and we billed them under the name William Sheppee – paid 1 <sup>st</sup> inst. Summons issued 250603 l/o 140803 and sent to Bailiff 010903. Then notified Treble Quote Ltd who used to be William Sheppee Ltd went into Receivership 150703 – Processed for write off as unlikely to be any dividend to unsecured creditors. |
| Olympian Automotive Ltd<br>Showroom Brunel Road<br>Salisbury            |         |         |         |          |          |         | £23702.55 |         | £23702.55 | Company occupied 191297 – Paid regularly by direct debit up to and including 010605. Summons issued 091105 l/o 121205 and sent to Bailiff 250106. Claim sent to receiver. Processed for write off. As no prospect of any dividend to unsecured creditors.  |

|  |  |  |  |  |  |          |          |          |          |  |
|--|--|--|--|--|--|----------|----------|----------|----------|--|
| Swallow Hotels limited<br>Rose & Crown<br>16-18 Harnham Road Sals    |  |  |  |  |  |          |          | £7032.39 | £7032.39 | Company occupied 280705 – account paid up to date – they went into administration 140906 – account sent to Administrator – Company subsequently went into Liquidation – processed for write off as no prospect of any dividend as we are unsecured creditors.  |
| Westwark Leisure Limited<br>6 Endless Street Sals                    |  |  |  |  |  |          | £4367.17 | £1482.40 | £5849.57 | Occupied 270702 . Paid up to October 2003 – Empty rate charged and paid to July 05. Summons issued 091105 l/o 121205 sent to Bailiff 060106. Originally charged Mark Newark t/a Spires. Then notified by Official Receiver that account should be in name of Westwark Leisure ltd who traded as Spires Bar. The company went into Liquidation 210307 - processed for write off as no prospect of any dividend. |
| Mr Barry Pitman<br>t/a Affordable Motoring<br>Warminster Road Wilton |  |  |  |  |  | £5115.40 | £453.22  |          | £5568.62 | Occupied 010104 to 250605. Paid to 310304. Summons issued 080205 l/o 140305 sent to Bailiff 060405. Various traces eventually found in Cambridge. He offered £20 per month as on me /s. Summons 091105 l/o 121205 Bailiff 060606. Checked with Cambridge Council Mr Pitman left property and they have no f/add. Unable to trace on NAFN. – processed for write off as gone away no trace.                     |

|   |  |  |  |  |  |                 |                  |                 |                  |  |
|---|--|--|--|--|--|-----------------|------------------|-----------------|------------------|--|
| <p>The Retreat Inn Limited<br/>33 Milford Street<br/>Salisbury</p>                          |  |  |  |  |  |                 |                  | <p>£6256.31</p> | <p>£6256.31</p>  | <p>Occupied 270103 to 011206. Various Summonses and Bailiff action – paid to 310306. Summons issued 100706 l/o 310706 sent to Bailiff 240806. Owners of property Abacus North Limited told us The Retreat Inn limited have gone bust and the property is to be sold. Checked Companies House – their accounts are overdue. Processed for write off as gone away – no trace</p> |
| <p>Downton Hi-Speed Engineering Ltd<br/>Unit 1 The Headlands<br/>Salisbury Road Downton</p> |  |  |  |  |  | <p>£7712.70</p> | <p>£10302.38</p> |                 | <p>£18015.08</p> | <p>Occupied 290103 Paid to July 2004 Summons 041104 – Liability Order 061204 Company went into Administration 031104 - Administration ceased 030306 –account returned company dissolved 030606 – Processed for write off as no prospect of any dividend.</p>   |