

Agenda Item 8

Revenue & Benefit Services
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REPORT

Subject : National Non-Domestic Rate Write Offs
Report to : The Cabinet
Date : Wednesday 28 May 2008
Author : Phil Ruddle – Head of Revenue and Benefit Services
Cabinet Member for Finance - Councillor Andrew Roberts

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 attached 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 £56273.63, covering three financial years. This write off figure is £22779 lower than that written off in September of 2007.

The NNDR billed in 2006/7 was £31 157 370, the amount being written off for 2006/7 represents 0.08% of the total billed. Similarly, the NNDR billed for 2007/8 was £32 371 975, the amount being written off for 2007/8 represents 0.06% of the total billed. Salisbury District Council is on target to collect 99.00% of the 2007/8 National Non-Domestic Rate.

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.

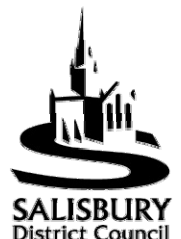


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2. Recommendation:

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:

- **Financial** : The council is a non-preferred creditor
- **Legal** : None
- **Human rights** : None
- **Personnel** : None
- **Climate Change** : None
- **Environmental** : None
- **Council's Core Values** : protecting the public purse
- **Ward(s) Affected** : None
- **Consultation Undertaken:** None

Appendix

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	2000 / 01	2001 / 02	2002 / 03	2003 / 04	2004 / 05	2005/06	2006/07	2007/08	Total	Reason
Southdown Hotels Ltd The Cornmarket Inn Market Walk Salisbury						£3516.61	£9377.22		£12893.83	Company in Liquidation – No prospect of any dividend
Bar Escoba Limited 5-7 Winchester Street Salisbury							£4805.00	£4218.00	£9023.00	Company in Liquidation – no prospect of any dividend
Alchemy Bar Limited The Chough Hotel 36 Blue Boar Row Salisbury							£1200.75	£9538.11	£10738.86	Company in Liquidation – no prospect of any dividend
Mr & Mrs R Parsons Greyhound Inn Market Place Wilton								£5095.65	£5095.65	Gone away – no trace
Easylettings Ltd 10-11 Ox Row Salisbury							£6938.08		£6938.08	Company in Liquidation -no prospect of any dividend
Mr Paul Smith The Old Inn The Ridge Woodfalls Salisbury						£4094.32	£2352.00		£6446.32	Gone away – No trace
BKW Ltd 10-11 Ox Row Salisbury							£5137.89		£5137.89	Company Voluntary Arrangement failed Co to be struck off