

Revenue & Benefit Services
Salisbury District Council
18 Pennyfarthing Street
Salisbury, Wiltshire, SP1 1HJ

direct line: 01722 434406
email: pruddle@salisbury.gov.uk
web: www.Salisbury.gov.uk

REPORT

Subject : National Non-Domestic Rate Write Offs
Report to : The Cabinet
Date : Wednesday 25 February 2009
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 **Appendix** contains name and address details for local businesses, where they have either become insolvent, bankrupt or are simply untraceable.

There are four businesses listed, with a total write off of £91666.84, covering four financial years. This write off figure is £35 393 higher than that written off in May of 2008. This is due, in main, to the loss of Age of Elegance.

Please note the table below showing the write off amount as a percentage of the total NNDR billed for the respective years. Please also note that Salisbury District Council is on target to collect 99% of the 2008/9 National Non-Domestic Rate.

Total NNDR billed for year	Amount being written off per year	Write off as a % of total billed
£29 460 504 – 2005/6	£21183	0.07%
£31 157 370 – 2006/7	£21650	0.07%
£32 371 975 – 2007/8	£43861	0.13%

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.



INVESTOR IN PEOPLE



CUSTOMER SERVICE EXCELLENCE

Awarded in:
Housing Services
Waste and Recycling Services



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:** None directly as a result of any write offs. The cost is met by Central Government but maybe reflected in future years grant distribution nationally.
- **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

COUNCIL TAX & 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	2008/09	Total	Reason
Project Management Lifestyle Unit 1 Dolphin Industrial Estate Salisbury								£26543.00	£4970.62	£31513.62	In Admin – No dividend as unsecured creditor
Kings Arms Hotel St John Street, Salisbury								£6719.52		£6719.52	Gone Away – No Trace
Miss V K Prince The Bell 15 Salisbury Street Amesbury								£7385.95		£7385.95	Gone Away – No Trace
Age of Elegance Unit 2B Minton Dist Park London Rd Amesbury						£21183.00	£21650.00	£3214.75		£46047.75	In Admin – No dividend as unsecured creditor