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**REPORT TO THE MEETING OF THE EXECUTIVE 22 July 2021****PORTFOLIO: FINANCIAL SERVICES****REPORT FROM: ASSISTANT DIRECTOR, RESOURCES****SUBJECT: BUSINESS RATES WRITE OFF****1 DECISION BEING RECOMMENDED**

- 1.1 That the sum of £139,866.11 in outstanding Business Rates is written off in respect of the ratepayer known as K/S Rochford.

**2 REASON/S FOR RECOMMENDATION**

- 2.1 K/S Rochford, a company registered in Denmark, was liable for business rates at 4 Roche Close, Rochford, Essex from 7 November 2019 to 24 December 2020. The property was empty throughout this period.
- 2.2 HM Land Registry records showed the company contact address was care of their solicitors. After initial confirmation from the solicitors that they represented K/S Rochford the company has subsequently failed to engage and therefore the Council has been unable to make any progress in obtaining any further information or securing payment.
- 2.3 The Council commenced recovery action against K/S Rochford and a Liability Order was obtained at the Magistrates Court to enforce collection of the debt. The Council attempted to pursue the debt through its usual permitted enforcement options without success.
- 2.4 The Council subsequently engaged an external solicitor who specialises in the recovery of business rates in complex cases. The advice was that the Council was unable to take any action to enforce collection of this debt, as the company has no assets in this country and the Council has no jurisdiction to take action in Denmark (although there is no evidence to suggest that they have any assets there in any event).

**3 RESOURCE IMPLICATIONS**

- 3.1 The Council's share of the proposed Business Rates write-off will be 40%, which equates to £55,946.44; however, this has been provided for within the Council's bad debt provision as part of the collection fund in the 2020/21 accounts. There will therefore be no direct impact on the Council's general fund position for 2021/22.

**4 LEGAL IMPLICATIONS**

4.1 None arising out of this report

LT Lead Officer  
Signature:



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**Assistant Director, Resources**

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**Background Papers:-**

None.

For further information please contact: Claire Malcolm (Recovery & Enforcement Officer):-

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If you would like this report in large print, Braille or another language please contact 01702 318111.