

## **BENEFIT, COUNCIL TAX, BUSINESS RATES FORMER TENANT ARREARS AND SUNDRY DEBTORS – WRITE-OFFS**

### **1 INTRODUCTION**

- 1.1. The Corporate Director (Finance & External Services) reports that, although no provisions are included in the council tax and business rate legislation for the writing off of debt, the Accounts and Audit Regulations 1996 now acknowledge that, in certain circumstances, for all practical purposes, some debts must be deemed uncollectable.
- 1.2. Appendix A to this report lists, in summary form, cases of write-off executed by the Corporate Director (Finance & External Services) under his delegated authority. Appendix B lists cases which fall outside such authority and which need this Committee's approval.
- 1.3. In all cases, diligent efforts have been made to recover debts, but have failed. In a number of cases, defaulters have moved abroad and the Council has no recovery remedy. The Corporate Director is, however, pleased to inform Members that 1 council tax case with a total value of £6.68 which had previously been written off has now been reinstated as a result of new information.

### **2 RESOURCE IMPLICATIONS**

- 2.1. As detailed in Appendices A and B

### **3 RECOMMENDATION**

It is proposed that the Committee **RESOLVES**

1. that items written off under the Corporate Director's delegated authority be noted
2. that items shown in Appendix B be now written off in the accounts of the authority. (HRHM/HFS)

Roger Crofts

Corporate Director (Finance & External Services)

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**Background Papers:**

None.

For further information please contact Lissa Higby (01702) 546366

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**APPENDIX A**

**1 National Non-Domestic Rating**

2 Cases totalling £441.83 (average debt £220.92)

**2 Benefits**

None.

**3 Council Tax**

7 Cases totalling 1,209.41 (average debt £172.77)

**4 Former Tenant Housing Rents**

None.

**5 Sundry Debtors**

None.

APPENDIX B**National Non-Domestic Rating**

<b>CASE NO.</b>	<b>AMOUNT</b>	<b>REASON FOR WRITE-OFF</b>
	£	
768	4,502.82	Company in liquidation, dividend to unsecured creditors unlikely.
770	654.40	Company in receivership, no assets available.
2 cases	£5,157.22	

**Council Tax**

<b>CASE NO.</b>	<b>AMOUNT</b>	<b>REASON FOR WRITE-OFF</b>
	£	
1	584.00	Debtors now living abroad.
773	1,668.09	Debt written off by order of Magistrates.
2 cases	£2,252.09	

**Sundry Debtors**

None.

**Former Tenant Arrears**

None.