

## NATIONAL DOMESTIC RATES – WRITE OFFS

### 1 SUMMARY

- 1.1 This report seeks Member approval to write off three National Non Domestic Rate debts in excess of £15,000 each.

### 2 BACKGROUND

- 2.1 Since the current Financial Regulations were introduced in January 2003, only debts in excess of £15,000 require formal Committee approval for write off.
- 2.2 This is the first report to be brought before Members since the implementation of the revised Financial Regulations. Four debts are shown at Appendix 1 of this report. These write offs will be charged against the National Non Domestic Rate Pool.
- 2.3 The four amounts total £92,736.75. This sum, covering a period of nearly three years, represents 0.8% of the total amount of £11.4m collectable and payable to the Government this financial year.

### 3 RECOMMENDATION

- 3.1 It is proposed that the Committee **RESOLVES**

To write off the debts shown at Appendix 1 of this report against the National Non Domestic Rate Pool.

Roger Crofts

Corporate Director (Finance and External Services)

---

#### Background Papers:-

None

For further information please contact Roger Crofts on:0

Tel:- 01702 546366 Extn. 3006

E-Mail:- [roger.crofts@rochford.gov.uk](mailto:roger.crofts@rochford.gov.uk)

## APPENDIX 1

**National Non-Domestic Rating**

CASE NO.	AMOUNT	REASON FOR WRITE-OFF
	£	
1504	16,487.74	Company in voluntary liquidation
1511	36,954.96	Debt arose due to changes in rating assessments in 2001, backdated to 1992.
1520	20,966.01	Company in liquidation.
1883	9,182.99	Company in liquidation.