

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY AND FINANCE COMMITTEE

meeting date: 7 NOVEMBER 2023
title: LOCAL TAXATION WRITE OFFS
submitted by: DIRECTOR OF RESOURCES
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1 PURPOSE

1.1 To obtain Committee's approval to write off Business Rates debts.

1.2 Relevance to the Council's ambitions and priorities:

- **Council Ambitions/Community Objectives/Corporate Priorities**

Without the revenue collected from rates, council tax and sundry debtors we would be unable to meet the Council's ambitions, objectives and priorities.

2 BACKGROUND

2.1 No specific statute exists to give guidance on the circumstances under which debts, in general, can be written off other than the statute of limitations. Any debt for which recovery action has not been taken within six years still remains but legal action cannot be taken.

Business Rates

2.2 As a matter of law, we are under obligation to take reasonable steps to collect Business Rates debts.

2.3 We do this by various means, including summonses, enforcement agents, bankruptcy, winding up and committal warrants. However, there are some cases where debtors simply leave their property with arrears and where we have no forwarding address, or are declared bankrupt, insolvent or cease trading.

3 CURRENT POSITION

3.1 There are two cases where the company has been dissolved. The Annex attached shows details of the debt we are seeking approval to write off – these total £16,836.84 in business rates.

4 FINANCIAL IMPLICATIONS

4.1 Under the **current** Business Rate Pool arrangements the cost of Business Rate write offs are met in part by central government 50% and in part by local government, i.e. ourselves 40%, the county council 9% and the fire and rescue authority 1%.

5 RECOMMENDED THAT COMMITTEE

5.1 Approve writing off total £16,836.84 in business rates where it has not been possible to collect the amount due.

HEAD OF REVENUES AND BENEFITS

DIRECTOR OF RESOURCES

ANNEX 1
Write offs – NNDR

Year	Name	Amount £
<i>DISSOLVED</i>		
Dissolution is the last stage of liquidation, the process by which a company (or part of a company) is brought to an end, and the assets and property of the company redistributed.		
2018/19	Artisan Inns Limited	Waggon and Horses Inn, Pimlico Road, Clitheroe
		1,606.01
2018/19	Belgravia Food	Yu and You's, Longsight Road, Copster Green,
		7,393.00
2019/20	Group Ltd	Blackburn
		7,837.83
Total		16,836.84