

2ND MARCH 2023

Cabinet Member: Cllr. Alun Lenny	Portfolio: Resources
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IRRECOVERABLE ACCOUNTS – NON-DOMESTIC RATES

Purpose: To consider write off of irrecoverable account

RECOMMENDATIONS / KEY DECISIONS REQUIRED:

It is recommended that the account detailed in the attached schedule be written off as irrecoverable.

REASONS:

The account detailed on the schedule attached has been identified as irrecoverable. For the reasons stated, there is no likelihood of payment now being secured and it is appropriate to write the debts off against the bad debt provision.

Directorate: Corporate Services Name of Head of Service: Helen L Pugh Report Author: Ann Thomas	Designations: Head of Revenues & Financial Compliance Council Tax and Benefits Manager	Tel Nos. / E Mail Addresses : HLPugh@ carmarthenshire.gov.uk 01554 742126 An Thomas@carmarthenshire.gov.uk
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Declaration of Personal Interest (if any): N/A

Dispensation Granted to Make Decision (if any):N/A

DECISION MADE:

Signed:

EXECUTIVE BOARD MEMBER



Recommendation of Officer adopted	YES / NO
Recommendation of the Officer was adopted subject to the amendment(s) and reason(s) specified:	
Reason(s) why the Officer's recommendation was not adopted:	



EXECUTIVE SUMMARY
CABINET MEMBER FOR RESOURCES DECISION MEETING
2nd MARCH 2023

Non-Domestic Rates – IRRECOVERABLE ACCOUNTS

1. The Revenue Services Unit is responsible for collecting significant sums each year in respect of local taxation (Business Rates and Council Tax), Benefit Overpayments and Sundry Debtors (miscellaneous income accounts)
2. The net collectable debit, i.e. the total payable after reliefs and allowances, for these income strands will vary from year to year but is normally approaching £200 million, with good collection rates normally achieved.
3. Despite these good collection rates there will inevitably be accounts where it has not proved possible to recover the debt in full.
4. The attached schedule gives details of a non-domestic rate account that has been identified as irrecoverable for the reasons outlined. The legislation does not allow for recovery of the stated amount.
5. It is therefore considered appropriate to write off this account totalling against the bad debt provision the Authority is allowed via the non-domestic rating “pool” mechanism.

DETAILED REPORT ATTACHED?

NO

- Schedule of applications, attached

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report:

Signed: Ann Thomas

Revenue Services Manager

Policy and Crime & Disorder	Legal	Finance	ICT	Risk Management Issues	Organisational Development	Physical Assets
NONE	NONE	YES	NONE	NONE	NONE	NONE

Finance

As stated, losses are offset against the Council's prudent general bad debt provision other than Non-Domestic rate debts which are offset against the Council's contribution to the Welsh Government NDR Pool.



CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: **Ann Thomas**

Revenue Services Manager

1. Local Member(s) N/a

2. Community / Town Council N/a

3. Relevant Partners N/a

4. Staff Side Representatives and other Organisations N/a

**Section 100D Local Government Act, 1972 – Access to Information
List of Background Papers used in the preparation of this report:**

THESE ARE DETAILED BELOW

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Individual account records Information@Work Document Management system	As report	Business Rates team – Ty Elwyn, Llanelli

