

**NORTH SOMERSET COUNCIL
DECISION**



**DECISION OF: EXECUTIVE MEMBER FOR FINANCE
WITH ADVICE FROM: SECTION 151 OFFICER OF THE COUNCIL
DIRECTORATE: CORPORATE SERVICES DIRECTORATE**

DECISION NO: 2017/2018 – CSD161

SUBJECT: National Non-Domestic Rates Write Offs

KEY DECISION: NO

BACKGROUND:

The attached list of accounts has been deemed as unrecoverable as the companies/rate payers are either dissolved or insolvent.

DECISION:

I have decided that the accounts listed totalling £256,390.73 can be written off as they can no longer be pursued.

REASONS: Accounts are either Dissolved or Insolvent

OPTIONS CONSIDERED: All recovery options have been exhausted.

FINANCIAL IMPLICATIONS:

Costs - £256,390.73

Funding:

Write off values have been accounted for in the relevant budgets bad debt provision.

LEGAL POWERS AND IMPLICATIONS

All recovery options have been exhausted.

CONSULTATION

Accounts have been reviewed by NNDR officers and pursued for recovery without success.

RISK MANAGEMENT

EQUALITY IMPLICATIONS

Have you undertaken an Equality Impact Assessment? No

CORPORATE IMPLICATIONS

BACKGROUND PAPERS

SIGNATORIES:

DECISION MAKER(S):

Signed: *Lailey*
Title: *EXECUTIVE MANAGER FOR FINANCE*
Date: *22 MARCH 2018*

Signed:
Title:
Date:

WITH ADVICE FROM:

Signed: *[Signature]*
Title: *HEAD OF FINANCE & PROPERTY*
Date: *22 MARCH 2018*

Signed:
Title:
Date:

Footnote: Details of changes made and agreed by the decision taker since publication of the proposed (pre-signed) decision notice, if applicable: