

Wyre Forest District Council

Record of a Council Decision delegated to be made by a Cabinet Member and Officer

Part 4 of the Councils Constitution, (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012 - Delegation to Officers. Paragraph 1.13 authorises the Chief Financial Officer to write off individual debts up to the value, in each case of £5,000. For values, between £5,000 and £9,999.99 write-offs can be made with the approval of the delegated portfolio holder. The Cabinet is authorised to write off debts of £10,000 and over.

Item decided:	
Authorisation of 2 individual debts in respect of Business Rates of values between £5,000 and £9,999.99.	
Officer and Cabinet Member who have taken the decision	Corporate Director: Resources and Cabinet Member for Finance and Capital Portfolio
Date of the decision	10 June 2021
Reason for the decision/alternatives considered	<p>National Non-Domestic Rates are demanded in accordance with the provisions laid down by The Local Government Finance Act 1988; the total annual sum collectable by this Council is circa £30 million, our overall collection rate for 2020/21 was 94.96%. Recovery action is taken in the event of non-payment under the various regulations made by this Act.</p> <p>Every effort has been made to pursue the debts set out in the Appendix. This rigorous recovery work has been a prolonged exercise due to the necessary stages that must be followed for debt recovery.</p> <p>Write off is only recommended when all recovery avenues have been fully explored, and this is the reason for the debts now presented for write off. If however new information emerges that would enable recovery to recommence in the future, then the debt would be reinstated and action would be taken to progress this.</p> <p>Under the current Business Rates Retention Regime the cost of non-collection of National Non-Domestic Rates is met both by the Government and the Worcestershire Business Rate Pool. Approval of the proposed two write-offs detailed in the Appendix totalling £12,681.98 will be</p>

	accounted for as part of the Worcestershire Business Rates Pool and result in a loss of income shared between the Pool members and the Government. Provisions for bad debts are held as part of the accounting arrangements.
Date and source of Delegated Decision (if appropriate)	Part 4 of the Councils Constitution, (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012 - Delegation to Officers. Paragraph 1.13 authorises the Chief Financial Officer to write off individual debts up to the value, in each case of £5,000. For values, between £5,000 and £9,999.99 write-offs can be made with the approval of the delegated portfolio holder.
Council/Cabinet member consulted – if applicable	Cabinet Member for Finance and Capital Portfolio
Any interest declared by the Consultee or officer	None