

FLINTSHIRE COUNTY COUNCIL

INDIVIDUAL CABINET MEMBER RECORD OF DECISION

DATE OF MEETING: **21 APRIL 2020** **AGENDA ITEM NO. 2**

REPORT OF: **Chief Officer (Governance)**

SUBJECT: **BUSINESS RATES – WRITE OFFS**

RECOMMENDATIONS OF REPORT: To approve the write off of £80,128 for the Business Rate debt relating to Monsoon Accessorize Ltd.

DECISION: As detailed in the recommendation.

REASON FOR DECISION: As in the report.

**CONSULTATIONS
REQUIRED/CARRIED OUT:** All write offs must be approved by the Corporate Finance Manager, but in the case of individual write offs in excess of £25,000, Cabinet must be consulted as part of the decision making process to write off those debts.

All Councillors and members of the public had the opportunity to provide any representations to the Democratic Services Manager before the Cabinet Member took the decision.

The Chair of relevant Overview and Scrutiny Committee which for this report was Councillor Clive Carver, Chair of Corporate Resources Overview and Scrutiny Committee. He commented as follows:

“Since Monsoon Accessorize Ltd has entered into a CVA with its creditors and in accordance with that agreement Flintshire County Council has secured repayment of £37,696 out of the £117,824 owing. The Council is not able in law to take debt enforcement action to recover the outstanding debt of £80,128, the only option therefore is to write this debt off.

To my knowledge, due to the CVA, any attempt by the Council to recover further payment would be futile and at the Council's cost.

I note that this outstanding debt does not directly affect the Council, since the Council only act as agent to the Welsh Government for collection, however this will leave the Welsh Government's National Collection Pool short by that amount.

Therefore, in the circumstances, I have no objection to the proposal to write down the outstanding £80,128."

RESOURCE IMPLICATIONS:

There are no direct revenue implications for the Council or local Council Tax payers, as the cost of writing off Business Rates debts are borne by the National Collection Pool for Wales. But as the Collection Pool is supported by Welsh Government, non-payment of Business Rates does though have a wider impact on the Welsh taxpayer.

DECLARATIONS OF INTEREST:

None.


DISPENSATIONS

None.

DATE PUBLISHED:

22nd April 2020

SIGNED



(Proper Officer)
