

Setoff on account (contra-entry)

A situation can arise whereby a Commercial Rates customer will also be a supplier of goods or services to Donegal County Council. Should a situation arise whereby Donegal County Council owes money to a Commercial Rates customer for goods supplied or services rendered and at the same time Commercial Rates are outstanding with that customer, the local authority reserves the right to apply a setoff (contra-entry) on account. This effectively allows for the payment of rates to be funded by way of amounts owing by the local authority to the rates customer. Section 58 of the Local Government Act 1941 facilitates this action.