

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY AND FINANCE COMMITTEE

DECISION

meeting date: 23 JANUARY 2024
title: REVIEW OF REVENUES DISCRETIONARY DISCOUNT/RELIEF POLICY
submitted by: DIRECTOR OF RESOURCES
principal author: MARK EDMONDSON

1 PURPOSE

- 1.1 To agree an updated Revenues Discretionary Discount/Relief policy.

2 BACKGROUND

- 2.1 Local Authorities have the power to grant discretionary Council Tax and Business Rates discounts/reliefs.
- 2.2 The Covid-19 pandemic and cost of living crisis has made significant changes to this area, and it is therefore necessary to review our current policy.

3 ISSUES

- 3.1 The Government have used this power as a way of providing Council Tax and Business Rates discounts/relief to those individuals and businesses most affected by the pandemic and cost of living crisis.
- 3.2 This includes the additional support provided to recipients of Local Council Tax Support, the Business Rates Expanded Retail and Nursery Relief/Discounts, the Covid-19 Additional Relief Fund for Business Rates, and the extension of the Support Small Business (SSB) and Transitional Relief schemes.
- 3.3 The Non-Domestic Rating Act 2023 made an amendment to Section 47 of the Local Government Finance Act 1988 which prevented the backdating of discretionary rate relief to no more than six months after the end of the financial year, by removing the restriction from the financial year beginning 1 April 2023.

4 AMENDMENTS

- 4.1 We have made some amendments to this policy to cover the extension of 75% Retail Hospitality and Leisure Relief for 2024/25.
- 4.2 A revised Revenues Discretionary Discount/Relief Policy is attached at Appendix 1 with tracked changes.

5 RISK ASSESSMENT

- 5.1 The adoption of the attached policy will have the following implications:
 - Resources – The cost of granting discretionary business rates discounts/reliefs normally falls on both council taxpayers and the Government depending upon the rate of business rates retention. The additional discounts/reliefs created by the Government have been funded in full by the Government.
 - Technical, Environmental and Legal – Government guidance states that local authorities should have policies in place to cover these areas.

- Political – none
- Reputation – the Government’s response to help individuals and businesses impacted by the Covid-19 pandemic and the cost-of-living crisis has focused significantly on local authorities. It has been essential that we grant any discounts/relief in a timely manner to ensure that individuals and businesses are not impacted more than necessary.
- Equality and Diversity – none.

6 RECOMMENDATION

- 6.1 That Committee agree to determine each application for backdating Discretionary Rate Relief on a case-by-case merits based on the amended restrictions included in the Non-Domestic Rating Act 2023.
- 6.2 That Committee agree the changes to the Revenues Discretionary Discount/Relief Policy for 2024/25.

HEAD OF REVENUES AND BENEFITS

DIRECTOR OF RESOURCES

PF8-24/AC
11 January 2024



Ribble Valley
Borough Council

www.ribblevalley.gov.uk

Revenues Discretionary Discount/Relief Policy

Ribble Valley Borough Council

20243/20254

1.1 POLICY ADMINISTRATION

POLICY OWNERSHIP

For any queries about this policy, please contact the plan owner.

<u>Department</u>	<u>Resources</u>		
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<u>Committee</u>	<u>Policy and Finance Committee</u>		

This policy is maintained and published on behalf of Ribble Valley Borough Council. A copy of this policy will be published on the Council Intranet and will be reviewed and updated as stated below.

VERSION CONTROL AND REVIEW DATE

<u>Version</u>	<u>Date</u>	<u>Reason for Publication</u>	<u>Approved by Committee / Date</u>	<u>Next Review Date</u>
<u>V1</u>	<u>March 2022</u>	<u>Annual Review</u>	<u>Policy and Finance Committee – 29 March 2022</u>	<u>Jan 2023</u>
<u>V2</u>	<u>January 2023</u>	<u>Annual Review</u>	<u>Policy and Finance Committee – 24 January 2023</u>	<u>Jan 2024</u>
<u>V3</u>	<u>January 2024</u>	<u>Annual Review</u>	<u>Policy and Finance Committee – 23 January 2024</u>	<u>Jan 2025</u>

This policy will be reviewed, as a minimum, on an annual basis. However, consideration should be given to reviewing the policy should there be any changes in legislation or guidance. The policy/procedure owner will ensure the document is reviewed as stated.

EQUALITY IMPLICATIONS

	<u>Action</u>	<u>Yes / No</u>
<u>An Equality Impact Assessment (EIA) has been completed</u>		<u>No – Not Required having completed EIA Checklist</u>
<u>EIA Hyperlink</u>	<u>Not Applicable</u>	

SUPPORTING DOCUMENTS OR LEGISLATION RELATING TO THIS POLICY

<u>Please include any supporting documents / legislation</u>
<u>1.</u>
<u>2.</u>
<u>3.</u>
<u>4.</u>

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1 ~~1~~ Council Tax

1.1 The Council is aware of its duties and powers in accordance with section 13A of the Local Government Finance Act 1992 as amended by section 76 of the Local Government Act 2003 in respect of Council Tax and Section 47 of the Local Government Finance Act 1988 as amended by Clause 69 of the Localism Act 2011 and the Non-Domestic Rating Act 2023. This Policy sets out how the Council will use its powers and the criteria that must be satisfied.

Council Tax

1.21.1 Section 13A of the Local Government Finance Act 1992 as amended empowers a billing authority to reduce the amount of Council Tax due as it thinks fit.

Criteria

Council Tax (Section 13A(1)(c))

1.31.2 Each case will be considered on 'its merits' however all of the following criteria should be met:

- Requests for reductions in Council tax liability will be required in writing from the customer, their advocate/appointee or a recognised third party acting on their behalf.
- There must be evidence of hardship or personal circumstance that justifies a reduction in Council Tax Liability.
- The Council must be satisfied that the customer has taken reasonable steps to resolve their situation prior to application.
- The Council's finances allow for a reduction to be made.
- The customer does not have access to other assets that could be realised and used to pay Council tax.
- The customer is not entitled to Local Council Tax Support.
- All other eligible discounts/reliefs have been awarded to the customer.

2 Additional Local Council Tax Support (LCTS) due to Exceptional Hardship (Section 13A(1)(a))

2.1 Each case will be considered on 'its merits' however, all of the following criteria should be met:

- Requests for additional LCTS will be required in writing from the customer, their advocate/appointee or a recognised third party acting on their behalf.
- There must be evidence that failure to grant additional LCTS will result in exceptional hardship occurring.
- The Council's finances allow for the additional LCTS to be granted.

- The additional LCTS is limited to the reduction in LCTS applied to their case i.e. 12% (8.5% for 2013/14)
- All other eligible discounts/reliefs have been awarded to the customer.

~~2.2 In December the Government announced that it would provide £100m to enable Local Authorities to provide up to £25 additional support to all recipients of LCTS in 2023/24.~~

~~2.3 This Council is using its allocation to give up to £45 additional support to all recipients of Local Council Tax Support in 2023/24.~~

3 Business Rates

3.1 As part of its role in the administration of National Non Domestic Rates (NNDR) (more commonly referred to as Business Rates) Ribble Valley Borough Council has several areas where it can exercise its discretion to provide reductions to the amounts of business rates that are due to be paid.

3.2 Since April 2016, the Council has participated in the Lancashire Business Rate Pool. This means that at present under the pooling arrangements:

- Mandatory Relief is financed 50% by Central Government, 40% by the Council, 9% by Lancashire County Council and 1% by the Lancashire Combined Fire Authority.
- Discretionary Relief is financed 50% by Central Government, 40% by the Council, 9% by Lancashire County Council and 1% by the Lancashire Combined Fire Authority

3.3 This policy outlines the areas of local discretion and the Council's approach to the various awards. This approach has regard to the impact

- of granting Discretionary Rate Relief on the Council's wider financial position and Council Tax payers;
- on the organisations and businesses that currently receive or may apply for relief in the future;
- for Ribble Valley residents if relief is awarded and the regeneration benefits to the borough.

3.4 The principal consideration when making an award is that any relief granted is in the best interests of the residents and taxpayers of Ribble Valley and produces a local benefit.

3.5 In addition, the Council also operates a number of schemes which are funded fully by the government summarised at 4.3 below.

4 Discretionary Rate Relief Scheme

4.1 The Local Government Finance Act 1988 requires the Council to maintain a Discretionary Rate Relief Scheme to award Business Rates Relief of up to 100% to certain organisations who operate within specified criteria.

4.2 This includes:

- Charitable bodies (who receive mandatory 80% relief) The Council has further discretion to "top up" this relief to 100% of the rates due.

- Registered community amateur sports clubs (CASC's) (who receive mandatory 80% relief). The Council has further discretion to "top up" this relief to 100% of the rates due.
- Non-profit making organisations. The Council has further discretion to grant "standard" discretionary rate relief of between 0 to 100% of the business rates due.
- Hardship Relief. Section 49 of the Local Government Finance Act allows the Council to exercise its discretion to provide either partial or full relief from Non-Domestic Rates in cases of hardship where it would be reasonable to do so having due regard to the interests of council taxpayers in general.
- Part Occupation Relief. Section 44(a) of the Local Government Finance Act 1988 allows the Council to exercise its discretion to grant relief on business premises that are partly occupied, as long as this situation is for a short time

4.3 There are also three schemes administered by the Council, where any relief granted is wholly funded by central government subject to specific criteria. The Council will be using its discretionary powers under section 47 of the Local Government Finance Act 1988 as amended to grant relief. Central government will fully reimburse the Council using a grant under Section 31 of the Local Government Act 2003.

- The Supporting Small Business Relief scheme ([SSBR](#)) for ratepayers who are losing some or all of their small business rate relief ([SBRR](#)), rural rate relief ([RRR](#)) or [SBB\(SSBR\)](#) relief from the 2017 list as a result of a large rateable value increase following the 2023 revaluation. The scheme is available for 3 years from 1 April 2023. The relief is fully funded fully via Section 31 Grant.
- Relief for Local Newspapers. The Council has discretion to award a discount of £1,500 office space occupied by local newspapers, up to a maximum of one discount per local newspaper title and per hereditament. The relief is fully funded via Section 31 Grant. This relief will cease at 31st March 2025, unless extended further by legislation.
- 75% Relief for businesses in the Retail, Hospitality and Leisure sectors for 2023/24 [and 2024/25](#).

5 Charitable Bodies

5.1 A Mandatory Rate Relief of 80% is granted to charities in the following circumstances. Where the:

- ratepayer of a property is a charity or the trustees of a charity; and
- property is wholly or mainly used for charitable purposes (including charity shops, where the goods sold are mainly donated and the proceeds are used for the purpose of the charity).

5.2 The Council does not have discretion regarding awarding Mandatory Rate Relief, however the Council must be satisfied that the statutory criteria has been met. For this purpose the Council will use guidance provided in both the Local Government Finance Act 1988, and by reference to other enactments and case law.

5.3 Registration under the Charities Act 1993 is conclusive evidence of charitable status and the Council will refer to the Charity Register for evidence of this. Absence from the register does

not mean an organisation has not been established for charitable purposes as certain organisations are exempt from registration under the Charities Act 1993.

5.4 In cases where a charity is in receipt of mandatory rate relief of 80%, the Council has discretion to grant up to 20% additional rate relief. This is known as Discretionary Rate Relief top up.

5.5 The Council will consider applications for a Discretionary Rate Relief top up from charities based on their own merits, on a case-by-case basis. However the principal consideration is that the relief is in the best interests of the residents and taxpayers of Ribble Valley and produces a local benefit as the Council must contribute to the cost of each award. As such, top up will be awarded to only the following type of registered charities:

- Scouts, guides, cadets and other clubs/associations for young people
- Community schemes encompassing organisations providing support for those over the age of retirement, community transport, those based on volunteering and residents associations
- Organisations providing support in the form of advice, training for employment, counselling
- Organisations that provide services that address the consequences of ill health and disability
- Charitable sporting clubs
- Locally based leisure and cultural organisations
- Armed forces veterans' associations
- Locally based charities
- Charity shops (operated by either locally based or national charities)
- Local childcare providers registered as charities.

5.6 Applications for Discretionary Rate Relief can be made by completing a Discretionary Rate Relief application form.

5.7 Applications for Discretionary Rate Relief top up must be supported by, and include:

- The applicant organisation's main purposes and objectives, as set out in, for example, a written constitution, a memorandum of association, or set of membership rules
- A full set of audited accounts relating to the two years preceding the date of application. Where audited accounts are not available, projected figures should be provided instead
- Details of how the organisation meets the criteria outlined in these guidelines.

Objectives

5.8 In determining the application, the following matters will be taken into consideration:

- How the charity supports and links into the Council's Corporate Objectives:

- The purpose of the charity and the specific activity carried out within the building for which the relief is requested:
 - Whether the charity operates at a local or national level and where appropriate, the local and national funding streams and financial position of the charity
- 5.9 If an organisation in receipt of Discretionary Rate Relief top up ceases to meet the eligibility criteria outlined in this policy, it will cease to receive Discretionary Rate Relief. The Council will give such organisations twelve months written notice prior to the withdrawal of the Discretionary Rate Relief top up
- 5.10 The Council delegates the decision making power for Discretionary Rate Relief awards to the Head of Revenues and Benefits and the Section 151 Officer.
- 5.11 The initial recommendations to award or refuse a Discretionary Rate Relief top up will be made by the staff from the Business Rates section.
- 5.12 Applicants will be informed in writing of the outcome of their application as soon as possible.
- 5.13 The granting of relief will be reviewed annually and those in receipt of Discretionary Rate Relief may be asked to supply or confirm relevant information for the purpose of the review.
- 5.14 The Council recognises that there will be occasions when the applicant body does not appear to satisfy the criteria generally applied but where the Council may choose to award relief. The Council has the ability to depart from its general policy as to granting relief if it sees fit to do so, taking into account the facts of each case and the interests of residents and Council Taxpayers.

6 Registered Community Amateur Sports Clubs (CASC)

- 6.1 A mandatory rate relief of 80% is granted to registered community amateur sports Clubs (CASC). To qualify as a CASC, a sports club must fulfil all of the following criteria. It must be
- Open to the whole community
 - Run as an amateur club
 - A non-profit making organisation; and
 - Aiming to provide facilities for, and encourage people to take part in, eligible sport.
- 6.2 In cases where a CASC is in receipt of Mandatory Rate Relief of 80%, the Council has discretion to grant up to 20% additional rate relief as a Discretionary top up
- 6.3 The Council will consider applications for a Discretionary Rate Relief top up from CASCs based on their own merits on a case by case basis. The principal consideration is that any relief is in best interests of the residents and taxpayers of Ribble Valley Borough Council and produces a local benefit as the Council must contribute to the cost of each award.
- 6.4 Applications for a Discretionary top up can be made by completing a Discretionary Rate Relief Application form.
- 6.5 Applications for a Discretionary top up must be supported by, and include:
- The applicant organisation's main purposes and objectives, as set out in, for example, a written constitution, a memorandum of association, or set of membership rules

- A full set of audited accounts relating to the two years preceding the date of application. Where audited accounts are not available, projected figures should be provided instead
- Details of how the organisation meets the criteria outlined in these guidelines.

6.6 In determining the application, the following matters will be taken into consideration:

- How the CASC supports and links into the Council's Corporate objectives
- A club should have an open access policy. If a club effectively discriminates by only accepting members who have reached a particular standard, rather than seeking to promote the attainment of excellence by enhancing access and the development of sporting aptitude, then it does not fulfil the requirements
- The extent to which the facilities provided reduce the demand for Council services or produce savings to the council
- Membership must be open to everyone, regardless of race, ethnic origin, sex, marital or parental status, sexual orientation, creed, disability, age, religious affiliation, or political belief,
- If the organisation applying for a Discretionary Rate Relief requires membership or an entry fee, the Council will consider whether:
 - The subscription or fee is set at a level which is not prohibitively high and considered to be affordable by most sections of the community
 - Fee reductions are offered for certain groups such as, for example, under 18s or over 60s
 - Membership is encouraged from groups who face social barriers, such as, for example, young people not in employment, education, or training; people above working age or people with disabilities
 - Facilities are made available to people other than members

6.7 It should be noted that sports clubs which run a bar are unlikely to be awarded relief if their main purpose is the sale of food or drink. However, if the sale of food or drink by the organisation aids the overall operation and development of the organisation in achieving its objectives, this would be permissible as long as the principal objectives of the organisation meet the eligibility criteria detailed at 4.1. If the bar makes a profit, this profit must be reinvested to support the organisation in achieving its principal objectives. Financial information will be required to evidence any profit and its use.

6.8 The Council delegates the decision making power for Discretionary Rate Relief awards to the Head of Revenues and Benefits and the Section 151 Officer.

6.9 The initial recommendations to award or refuse a Discretionary Rate Relief top up will be made by the staff from the Business Rates section.

6.10 Applicants will be informed in writing of the outcome of their application as soon as possible.

- 6.11 The granting of relief will be reviewed annually and those in receipt of Discretionary Rate Relief may be asked to supply or confirm relevant information for the purpose of the review.
- 6.12 The Council recognises that there will be occasions when the applicant body does not appear to satisfy the criteria generally applied but where the Council may choose to award relief. The Council has the ability to depart from its general policy as to granting relief if it sees fit to do so, taking into account the facts of each case and the interests of residents and Council Taxpayers.

7 Non-Profit Making Organisations Including Community Interest Companies (CIC)

- 7.1 The Council has the power to grant discretionary rate relief of up to 100% for the rates due to non-profit making organisations. The main objectives of the organisation must be related to:

- Relief of poverty;
- Advancement of religion;
- Advancement of education;
- Social Welfare;
- Science;
- Literature;
- Fine arts;
- Recreation

- 7.2 An organisation must be able to demonstrate how it

- meets local needs and benefit local people; and
- provides a valuable service to the community; and
- is open to all sections of the community; and operates in such a way that it does not discriminate against any section of the community; and
- is not conducted or established for the primary purpose of accruing profit.

- 7.3 The Council will consider applications for a Discretionary Rate Relief (DRR) top up from non-profit making organisations based on their own merits, on a case by case basis. The principal consideration is that any relief is in the best interests of the residents and Council Tax payers of Ribble Valley and produces a local benefit as the Council must contribute to the cost of each award. As such, top up will only be awarded to the following type of non-profit making organisations:

- Scouts, guides, cadets and other clubs/associations for young people
- Community schemes encompassing organisations providing support for those over the age of retirement, community transport, those based on volunteering and residents associations
- Organisations providing support in the form of advice, training for employment or counselling
- Organisations that provide services that address the consequences of ill health and disability
- Locally based leisure and cultural organisations
- Armed forces veterans associations.

- 7.4 If the organisation applying for DRR requires membership or an entry fee, the Council will consider whether:
- Membership is open to everyone, regardless of race, ethnic origin, sex, marital or parental status, sexual orientation, creed, disability, age, religious affiliation or political belief.
 - The subscription or fee is set at a level which is not prohibitively high and considered to be affordable by most sections of the community.
 - Fee reductions are offered for certain groups such as, for example, under 18s or over 60s.
 - Membership is encouraged from groups who face social barriers, such as, for example, young people not in employment, education or training; people above working age; or people with disabilities.
 - Facilities are made available to people other than members
- 7.5 Applicants will be encouraged to submit their applications via our Discretionary Rate Relief Form.
- 7.6 Applications for DRR must be supported by, and include:
- The organisation's main purposes and objectives, as set out in, for example, a written constitution, a memorandum of association, or set of membership rules.
 - A full set of audited accounts relating to the two years preceding the date of application. Where audited accounts are not available, projected figures should be provided instead.
 - Details of how the organisation meets the criteria outlined in these guidelines.
- 7.7 If an organisation in receipt of DRR ceases to meet the eligibility criteria outlined in this policy, it will cease to receive DRR. The Council will give such organisations twelve months written notice prior to the withdrawal of DRR.
- 7.8 The Council delegates the decision making power for Discretionary Rate Relief awards to the Head of Revenues and Benefits and the Section 151 Officer.
- 7.9 The initial recommendations to award or refuse a Discretionary Rate Relief top up will be made by the staff from the Business Rates section.
- 7.10 The granting of relief will be reviewed annually and those in receipt of DRR may be asked to supply or confirm relevant information for the purpose of the review.
- 7.11 Applicants will be informed in writing of the outcome of their application as soon as possible.
- 7.12 The granting of relief will be reviewed annually and those in receipt of Discretionary Rate Relief may be asked to supply or confirm relevant information for the purpose of the review.
- 7.13 The Council recognises that there will be occasions when the applicant body does not appear to satisfy the criteria generally applied but where the Council may choose to award relief. The Council has the ability to depart from its general policy as to granting relief if it sees fit to do so, taking into account the facts of each case and the interests of residents and Council Taxpayers.

8 Hardship Relief

- 8.1 The Council has the power under Section 49 of the Local Government Finance Act 1988 to reduce or remit the Non-Domestic Rates charged in certain circumstances where the applicant organisation is enduring temporary financial difficulties. This is known as Discretionary 'Hardship' Relief.
- 8.2 The Council may grant Discretionary Hardship Relief if it is satisfied that:
- The ratepayer would sustain financial hardship if the Council did not do so, and,
 - It is reasonable for the Council to grant relief, with regard to the interests of its residents and Council Taxpayers.
- 8.3 Discretionary Hardship Relief is a temporary measure which should not be used to artificially sustain a failing business. Discretionary Hardship Relief will be awarded where the applicant organisation is facing temporary financial difficulties and where the community would be significantly disadvantaged if the business were to close due to these temporary financial constraints.
- 8.4 When deciding to award hardship relief, as well as being confident that the organisation is experiencing hardship, the principal consideration will be that any relief is in the best interests of the taxpayers of Ribble Valley as the Council must bear the cost of any relief granted.
- 8.5 Applicants will be encouraged to submit requests for Discretionary Hardship Relief via our Discretionary Rate Relief claim form.
- 8.6 Applications for Discretionary Hardship Relief be accompanied by full set of audited accounts relating to the two years preceding the date of application. Where audited accounts are not available for the current financial year, projected figures should be provided instead. It is recommended that applicant organisations submit audited accounts dating back further than two years, if such information is available.
- 8.7 Discretionary Hardship Relief is awarded as a temporary measure in accordance with the applicant organisations circumstances and the anticipated length of the financial difficulties.
- 8.8 The Council delegates the decision making power for Discretionary Hardship Relief awards to the Head of Revenues and Benefits and the Section 151 Officer.
- 8.9 The initial recommendations to award or refuse a Discretionary Hardship Relief top up will be made by the staff from the Business Rates section.
- 8.10 Applicants will be informed in writing of the outcome of their application as soon as possible.
- 8.11 The granting of relief will be reviewed annually and those in receipt of Discretionary Hardship Relief may be asked to supply or confirm relevant information for the purpose of the review.
- 8.12 The Council recognises that there will be occasions when the applicant body does not appear to satisfy the criteria generally applied but where the Council may choose to award relief. The Council has the ability to depart from its general policy as to granting relief if it

sees fit to do so, taking into account the facts of each case and the interests of residents and Council Taxpayers.

9 Part Occupation Relief

9.1 Section 44(a) of the Local Government Finance Act 1988 enables the council to grant relief on business premises that are partly occupied, as long as this situation is for a short time

9.2 The length of this period is at the council's discretion and will be considered on the basis of each application for his relief.

9.3 The situation must be happening at the present time, so retrospective claims cannot be considered.

9.4 Applications for Part Occupied Relief must be made in writing.

9.5 Applications for Part Occupied Relief top up must be supported by, and include

- A plan of the property clearly marking the areas that are occupied and unoccupied.
- The reasons why the property is unoccupied
- A plan will also be required to show it is intended to bring the unoccupied part back into use and within what timescales.

9.6 The Council delegates the decision making power for Part Occupied Relief awards to the Head of Revenues and Benefits and the Section 151 Officer.

9.7 The initial recommendations to award or refuse a Part Occupied Relief will be made by the staff from the Business Rates section.

9.8 Applicants will be informed in writing of the outcome of their application as possible.

10 Supporting Small Business Scheme

10.1 Within the ~~Spring Budget on 8 March 2017-2022 Autumn Statement~~ the Government announced further support to small businesses affected by the 2017/23 Revaluation; ~~this is to be known as 'Support to Small Business' relief.~~ This relief will help those ratepayers who as a result of the change in their rateable value at the revaluation are losing some or all of their ~~Small Business Rates Relief SBRR, RRR or SSBR 2023~~ and are facing large increases in their bills. For businesses that qualify their increase in rates will be limited to no more than £600 per annum.

10.2 The Council will make the award automatically without the completion of an application form. The award is for ~~35~~ years ~~for SBRR and RRR and 1 year for SSBR cases~~ or until they reach the level of charges they would have reached without the scheme. ~~This scheme was subsequently extended for an addition year 2022/23.~~

10.3 A change of ratepayer will not affect eligibility for the scheme unless the property becomes vacant or occupied by a charity. Normal ~~European State Aid de minimis subsidy control~~ rules apply to the award.

40.310.4 ~~The amount of SBRR will be recalculated in the event of a change in circumstances.~~

40.410.5 Small Business Support will be awarded under Section 47 of the Local Government Finance Act 1988. The authority will be fully reimbursed for the costs of granting this relief under Section 31.

11 Support For Local Newspapers

- 11.1 From 1 April 2017 the Government has provided funding to local authorities to provide a discount of £1,500 per year to office space occupied by local newspapers. The relief is specifically for local newspapers and is not available to magazines.
- 11.2 To qualify the property must be occupied by a local newspaper and wholly or mainly used as office premises for journalists and reporters. The amount of relief is limited to a maximum of one discount per newspaper title and per property.
- 11.3 The relief is fully funded by Central Government. This discount will cease at the 31 March 2025 unless extended by legislation.

12 Retail, Hospitality and Leisure (RHL) Business Rates Relief Scheme

- 12.1 At the Budget on 27 October 2021 the Chancellor announced the introduction of a new business rates relief scheme for retail, hospitality, and leisure properties. The 2022/23 RHL Hospitality and Leisure Business Rates Relief Scheme provided eligible, occupied, retail, hospitality, and leisure properties with a 50% relief, up to a cash cap limit of £110,000 per business.

12.2 At the Autumn statement 2022 the Chancellor extended the RHL relief scheme for 2023/24 and increased it to 75% relief, up to a cash cap of £110,000 per business.

12.2.3 At the Autumn Statement 2023 the Chancellor extended RHL relief for 2024/25 at 75% up to a cash cap of £110,000 per business.

~~12.3 We will continue to award reliefs based on the previous RHL Relief scheme for 2022/23 based on the government guidance until the 30 September 2023.~~

- 12.4 The value of relief will be as determined by the government and must be applied after mandatory reliefs and other discretionary reliefs funded by section 31 grants have been applied.
- 12.5 Where an authority applies a locally funded relief, for instance a hardship fund, under section 47 this must be applied after RHL Relief.
- 12.6 The criteria for the relief has been outlined by the government as follows, The relief is subject to the £110,000 cash cap per business, the total amount of government-funded relief available for each property under this scheme is:

- a. For chargeable days from 1 April 2022 to 31 March 2023, 50% of the chargeable amount.
- b. For chargeable days from 1 April 2023 to 31 March 2024, 75% of the chargeable amount.

12.7 The amount of RHL relief will be recalculated as a result of a change in circumstances.

12.8 Eligibility for the Retail, Hospitality and Leisure Relief Scheme

Hereditaments that meet the eligibility for Retail, Hospitality and Leisure scheme will be occupied hereditaments which meet all of the following conditions for the chargeable day:

- a. they are wholly or mainly being used:
1. as shops, restaurants, cafes, drinking establishments, cinemas or live music venues
 2. for assembly and leisure; or
 3. as hotels, guest & boarding premises or self-catering accommodation
- 1 We consider shops, restaurants, cafes, drinking establishments, cinemas and live music venues to mean:
- i. **Hereditaments that are being used for the sale of goods to visiting members of the public:**
 - Shops (such as: florists, bakers, butchers, grocers, greengrocers, jewellers, stationers, off licences, chemists, newsagents, hardware stores, supermarkets, etc)
 - Charity shops
 - Opticians
 - Post offices
 - Furnishing shops/ display rooms (such as: carpet shops, double glazing, garage doors)
 - Car/ caravan show rooms
 - Second-hand car lots
 - Markets
 - Petrol stations
 - Garden centres
 - Art galleries (where art is for sale/hire)
 - ii. **Hereditaments that are being used for the provision of the following services to visiting members of the public:**
 - Hair and beauty services (such as: hairdressers, nail bars, beauty salons, tanning shops, etc)
 - Shoe repairs/ key cutting
 - Travel agents
 - Ticket offices e.g. for theatre
 - Dry cleaners
 - Launderettes
 - PC/ TV/ domestic appliance repair
 - Funeral directors
 - Photo processing
 - Tool hire
 - Car hire
 - iii. **Hereditaments that are being used for the sale of food and/or drink to visiting members of the public:**
 - Restaurants
 - Takeaways

- Sandwich shops
- Coffee shops
- Pubs
- Bars

iv. Hereditaments which are being used as cinemas

v. Hereditaments that are being used as live music venues:

- Live music venues are hereditaments wholly or mainly used for the performance of live music for the purpose of entertaining an audience. Hereditaments cannot be considered a live music venue for the purpose of business rates relief where a venue is wholly or mainly used as a nightclub or a theatre, for the purposes of the Town and Country Planning (Use Classes) Order 1987 (as amended).
- Hereditaments can be a live music venue even if used for other activities, but only if those other activities (i) are merely ancillary or incidental to the performance of live music (e.g. the sale/supply of alcohol to audience members) or (ii) do not affect the fact that the primary activity for the premises is the performance of live music (e.g. because those other activities are insufficiently regular or frequent, such as a polling station or a fortnightly community event).
- There may be circumstances in which it is difficult to tell whether an activity is a performance of live music or, instead, the playing of recorded music. Although we would expect this would be clear in most circumstances, guidance on this may be found in Chapter 16 of the statutory guidance issued in April 2018 under section 182 of the Licensing Act 2003. (The statutory guidance can be accessed [here](#))

2. We consider assembly and leisure to mean:

i. Hereditaments that are being used for the provision of sport, leisure and facilities to visiting members of the public (including for the viewing of such activities):

- Sports grounds and clubs
- Museums and art galleries
- Nightclubs
- Sport and leisure facilities
- Stately homes and historic houses
- Theatres
- Tourist attractions
- Gyms
- Wellness centres, spas, massage parlours
- Casinos, gambling clubs and bingo halls

ii. Hereditaments that are being used for the assembly of visiting members of the public:

- Public halls
 - Clubhouses, clubs and institutions
3. We consider hotels, guest & boarding premises and self-catering accommodation to mean:
- i. Hereditaments where the non-domestic part is being used for the provision of living accommodation as a business:**
- Hotels, guest and boarding houses
 - Holiday homes
 - Caravan parks and sites

To qualify for the relief the hereditament should be wholly or mainly being used for the above qualifying purposes. In a similar way to other reliefs (such as charity relief), this is a test on use rather than occupation. Therefore, hereditaments which are occupied but not wholly or mainly used for the qualifying purpose will not qualify for the relief.

12.9 The list set out above is not intended to be exhaustive as it would be impossible to list the many and varied uses that exist within the qualifying purposes. However, it is intended to be a guide for authorities as to the types of uses that the government considers for this purpose to be eligible for relief. Authorities should determine for themselves whether particular properties not listed are broadly similar in nature to those above and, if so, to consider them eligible for the relief. Conversely, properties that are not broadly similar in nature to those listed above should not be eligible for the relief.

~~12.8~~ The list set out above is not intended to be exhaustive. However, it is provided by Government as a guide to the types of uses that is considers for this purpose to be retail. The Council will determine on a case-by-case basis whether particular properties/businesses not listed are broadly similar in nature to those above and, if so, to consider them to be retail. Conversely, properties that were not broadly similar in nature to those listed above will not be considered to be retail.

42.912.10 The list below sets out the types of uses that the government does not consider to be an eligible use for the purpose of this discount. Again, it is for local authorities to determine for themselves whether particular properties are broadly similar in nature to those below and, if so, to consider them not eligible for the discount under their local scheme.

- i. Hereditaments that are being used for the provision of the following services to visiting members of the public:**
- Financial services (e.g. banks, building societies, cash points, bureaux de change, short-term loan providers, betting shops)
 - Medical services (e.g. vets, dentists, doctors, osteopaths, chiropractors)
 - Professional services (e.g. solicitors, accountants, insurance agents/ financial advisers, employment agencies, estate agents, letting agents)
 - Post office sorting offices
- ii. Hereditaments that are not reasonably accessible to visiting members of the public**

42.1012.11 Retail relief will be awarded under Section 47 of the Local Government Finance Act 1988. The authority will be fully reimbursed for the costs of granting this relief under Section 31.

~~42.41~~12.12 Businesses have right to refuse the grant by completing the relevant form.

~~42.42~~12.13 Full details of the guidance to determine eligibility can be found at Gov.uk.

13 Subsidy Limits

13.1 The government have confirmed in their guidance that discretionary relief to ratepayers is likely to amount to a subsidy. Any relief provided by Local Authorities will need to comply with the UK's domestic and international subsidy control obligations.

13.2 Further guidance has been provided by the government and can accessed [at Gov.uk](#).

14 Appeals

14.1 There is no statutory right of appeal regarding Discretionary Rate Relief decisions however the council will review decisions if requested to do so by the ratepayer.

14.2 Such a request should include the reasons for requesting the review and evidence in support of that request.

14.3 Such a request must be made within one calendar month of the date the original decision was issued.

14.4 The review will be carried out by officers of the Council who did not make the original decision.

15 Interest of Members and Officers

15.1 Members and officers who have an interest in any aspect of an application for relief must not participate in the decision-making process and must declare their interest.

16 Policy Review

16.1 This policy will be reviewed on an annual basis and any amendments to the policy will be agreed by the Policy & Finance Committee.

16.2 The Council reserves the right to review and revise the policy at any time in response to new Government initiatives.