



Chief Executive & Corporate Resources Department, Revenue Services
PO Box 1953, BRISTOL BS37 0DB
www.southglos.gov.uk

SOUTH GLOUCESTERSHIRE COUNCIL POLICY ON THE AWARD OF RATE REDUCTIONS ON THE GROUNDS OF HARDSHIP

1. The general criteria to be used in considering claims are:
 - (a) It must be evidenced that the ratepayer would face hardship were payment of the Non-Domestic Rate levy to be made. Net profit should be insufficient to provide a reasonable return on capital. This should be confirmed within the latest trading accounts and both a two and three year projection of those trading accounts.
 - (b) The award of relief should be of demonstrable benefit to the community in general or the body of Council Tax payers within the locality of the business.
 - (c) The applicant should be able to demonstrate that he is offering a unique service to his locality which would not otherwise be reasonably obtainable were the business to close. Alternatively, the business must be offering employment or a particular service to vulnerable groups such as the disabled or single parent families, which would not otherwise be available in the locality.
 - (d) The award of relief must be capable of enabling the service or business to be maintained for at least one financial year from the date of the award. Continued employment of the staff at the date of the award is to be protected during that period.
2. The amount of relief awarded will be appropriate to the situation.
3. Awards will be made for a maximum period of one financial year, but may be renewed by annual written application. Applications for renewal will be freshly considered against the criteria in paragraph 1 above.
4. Applications will be effective from the start of the financial year in which application is made. Relief will be withdrawn on the sale of the business.
5. All other applications not meeting the above criteria and all appeals resulting from the operations of the Council's policy will be reported individually to the Executive Member.



South Gloucestershire Council

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**APPLICATION FOR RATE RELIEF
ON THE GROUNDS OF HARDSHIP**

Chief Executive & Corporate Resources
Department, Revenue Services
PO Box 1953, BRISTOL BS37 0DB
Tel: 01454 867700

CONDITIONS

Section 49 of the Local Government Finance Act 1988 provides that a Charging Authority may reduce or fully remit any amount of Business Rates, provided it is satisfied that:-

- a) The ratepayer would sustain hardship if the Authority did not do so, and
- b) It is reasonable for the Authority to do so, having regard to the interests of persons subject to its Council Tax.

Please read carefully the policy guidelines overleaf, paying particular attention to the general criteria set out in paragraph 1.

Should you wish to make application for hardship relief from your current year Business Rates charge, please complete the details below and return this form together with any supporting information to the above address.

PLEASE ENCLOSE A COPY OF THE LATEST AVAILABLE TRADING ACCOUNTS

BILLING REFERENCE:

DATE SENT:

ADDRESS OF PREMISES:

NAME OF RATEPAYER:

NATURE OF BUSINESS:
(Please give full details)

NO. OF EMPLOYEES:

FULL TIME:

PART TIME:

LIVING WITHIN SOUTH GLOUCESTERSHIRE:



South Gloucestershire
Council

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<p>SPECIAL AMENITIES PROVIDED BY THE BUSINESS FOR THE LOCAL COMMUNITY:</p>	
<p>PERIOD FOR WHICH RELIEF IS SOUGHT AND THE AMOUNT OF RELIEF REQUESTED:</p>	
<p>FACTORS WHICH HAVE LED TO THE BUSINESS SUFFERING HARDSHIP (Please include date this situation started and how long it is likely to remain):</p>	
<p>STEPS TAKEN TO IMPROVE THE FUTURE VIABILITY OF YOUR BUSINESS BEFORE APPLYING FOR RELIEF:</p>	
<p>SUPPORTING COMMENTS TO JUSTIFY TO LOCAL TAXPAYERS WHY RELIEF SHOULD BE GRANTED:</p>	
<p>DATE:</p>	<p>SIGNATURE OF RATEPAYER(S):</p>