

Locally Administered Business Rates Relief Scheme – Revaluation Support

To support those local businesses hardest hit and to achieve the intentions laid down by Government the eligibility criteria for SGC's scheme are:

- Maximum of 3 hereditaments in the UK
- Exclude hereditaments that do not directly employ anyone (i.e. parking spaces, advertising boards, communication masts, ATMs etc.)
- Exclude hereditaments which are unoccupied
- Limited to hereditaments with an RV up to £200k
- Exclude public bodies, which include:
 - Government departments, legislative bodies, and the armed forces
 - Local government including parish and town councils, local authority owned companies
 - NHS including NHS and Foundation Trusts, practitioners who provide services under contract to the NHS
 - Maintained schools, Academy Schools and Further / Higher Education Institutions
 - Fire
 - Police
- The percentage to be awarded for the 2017/18 financial year will be at least a 65% reduction in the net increase in rates liability between 2016/17 and 2017/18.
- The percentage to be awarded for the 2018/19 financial year will be at least a 35% reduction of the net increase in rates liability between 2016/17 and 2017/18.
- A de minimis of £50 applies.

Whilst businesses will be provided within indicative allocations for the four years, the Director of Corporate Resources in consultation with the Executive member will review the scheme in 2018/19 to consider 2019/20 and 2020/21 allocations due to the significant drop in funding in the latter years of the scheme.

To be considered for an award under this policy the applicant must:

- Be in occupation of a business rates assessment with a rateable value of less than £200,000
- Have seen an increase of greater than 12.5% in their gross rates bill for 2017/18 when compared to 2016/17
- Will only be applied to accounts where the net liability has increased after all other relevant reliefs have been applied
- In occupation as at 31 March 2017
- Must apply by 1 January 2018 in year 1 and by 1 January 2019 in year 2

Applications will be considered on individual merits against the overall aim set out above. The scheme is discretionary and applicants do not have a statutory right to receive this relief.

The proposed relief conditions are:

- Subject to State Aid declaration
- Meets eligibility criteria
- Subject to re-calculation upon change to rateable value.
- Subject to re-calculation on a periodic basis as determined by the Council
- Awarded after any other eligible reliefs.

Application and Decision Process

An application form for a Section 47 Local Discount will need to be completed which can be done in writing, online or through the One Stop Shop.

The Council will aim to make a decision regarding the application within four weeks of receiving it along with all supporting evidence considered necessary to enable the application to be considered.

Application of the relief

The amount of relief awarded, for 2017/18, will be a percentage of the amount of the liability which exceeds the 12.5% increase to that for 2016/17.

Awards for subsequent years will be determined annually in accordance with the budget available and the amount of increase in liability for each year.

Any relief awarded will reduce the business rate liability on the account to which it applies.

Right to Appeal

There is no statutory right of appeal against a decision made by the Council regarding discretionary rate relief. However, the Council recognises that it is fair to have a non-statutory process to have a decision not to grant discretionary rate relief reconsidered.

The appeal must be in writing and must give the reasons why it is believed relief should be granted including supporting documentation or any additional evidence the Appellant believes to be appropriate. The Council must receive the appeal within 28 days of the date of the letter refusing relief.

The Head of Finance and Customer Services and or the Deputy Head of Finance to determine any appeals under this scheme.