

Eligibility Criteria - Relief will only be granted for 2017/18 after which the policy will be reviewed and new applications will be required. Funding for this relief is being provided by Central Government up to a fixed level. In 2018/19 the amount of funding provided will be halved and the Discretionary Revaluation Relief will take this into account. Businesses should not therefore assume they will receive the same level of support in 2018/19. The scheme is designed to assist ratepayers who have suffered significant increases in rate liability due to the revaluation and the subsequent increase to their rateable value.

- a) Relief will not be awarded where the 2017 rateable value is over £200,000
- b) Relief will not be awarded where Mandatory relief is granted.
- c) In assessing any potential entitlement to an award under this scheme the Council will compare the following:
 - The rate liability of the ratepayer at 31st March 2017 after any reliefs and reductions x 365 (A); and
 - The rate liability of the ratepayer at 1st April 2017 after any reliefs and reductions x 365 (B)
- d) Relief will be awarded where the calculation **A – B** in the above paragraph would result in an increase above 10.0%
- e) Relief will only be given to premises which are liable for occupied rates. No relief within this scheme will be granted for unoccupied properties.
- f) Relief will only be granted to ratepayers who were in occupation at 31st March 2017 and in occupation on 1st April 2017 and for each day subsequently.
- g) Ratepayers taking up occupation on or after 1st April 2017 will **not** be eligible for relief on the basis that new ratepayers would not have suffered from increases due to a revaluation
- h) Relief may be awarded for more than one premises as long as all other criteria are met.
- i) Relief will not be awarded where the ratepayer has applied for a reduction under S44a of the Local Government Finance Act 1988
- j) Relief will not be awarded where the ratepayer is entitled to Supporting Small Business or Public House Rate Relief
- k) Relief will be targeted to local businesses and not those businesses that are national or multi-national in nature. Local businesses are, for the purposes of this scheme, those which have premises wholly in the Councils area
- l) Relief will not be awarded for hereditaments wholly or mainly used for -
 - a. Accountants and Accountancy Firms including Financial Advisors
 - b. Banks and Building Societies
 - c. Betting and Gambling establishments
 - d. Cash Machines and ATMS
 - e. Charity Shops (Whether Mandatory relief is given or not)
 - f. Doctors and GP surgeries, and other publically funded service providers
 - g. Foreign Exchange Bureaus
 - h. Insurance Agents
 - i. Pawn Brokers, Cheque encashment and Pay Day lenders
 - j. Solicitors and Law Firms/Agencies
 - k. Supermarkets and Discount Stores and
 - l. Telecommunications hereditaments including cable and networking
 - m. Businesses that received 100% Enterprise Zone Rate Relief in 2016/17

Amount of Relief awarded - Where the percentage increase is over 50% then 55% of the amount of increase payable will be awarded. Where the percentage increase is over 20% but under 50% then 50% of the amount of increase payable will be awarded. Where the percentage increase is over 10% but under 20% then 45% of the amount of increase payable will be awarded

State Aid -The relief will be subject to state aid regulations.

Recalculation of Relief- The amount of discretionary relief awarded may be recalculated in the event of a change of circumstances. This could include, for example, a backdated change to the rateable value of the hereditament, an adjustment to the liability or the awarding of another relief. This change of circumstances could arise during the year in question or during a later year. In effect, the relief will be calculated on a daily basis taking into account the above.

Backdating of Relief -Where applications are received after 30th September in any year, backdating of a claim is restricted to the 1st of April of that year. For applications received before 30th September then claims may be backdated to 1st April of the previous financial year if applicable. This is accordance with Regulation 47 of The Local Government Finance Act 1988.

Data Protection 1998 This Council may use Business Rates information for legitimate purpose such as the prevention and detection of fraud, the collection of debts or to assist in the discharge of other statutory functions. Your information may be shared with other Council departments and with other bodies responsible for auditing or administering public funds for these purposes.