

**FINANCE, INVESTMENT & CORPORATE SERVICES PORTFOLIO HOLDER DECISION –  
20 MARCH 2020**

**EXPANDED RETAIL DISCOUNT POLICY**

**1. INTRODUCTION**

1.1 The Government has announced the expansion of the Retail Discount from 1 April 2020.

**2. BACKGROUND**

2.1 The Retail Discount is a discount for occupied retail properties that are wholly or mainly used for the sale of goods or services. The expanded policy includes the financial year 2020/21 and the expanded scope of hereditaments which are now within the scheme.

**3. FINANCIAL IMPLICATIONS**

3.1 There are no financial implications to the Council as any discount granted is fully funded by Central Government under Section 31 of the Local Government Act 2003.

**4. ENVIRONMENTAL, CRIME & DISORDER IMPLICATIONS**

4.1 There are no environmental, crime or disorder implications.

**5. EQUALITY & DIVERSITY IMPLICATIONS**

5.1 There are no equality and diversity implications.

**6. RECOMMENDATION**

6.1 That the Expanded Retail Discount Policy (Appendix 1) be approved.

**7. PORTFOLIO HOLDER ENDORSEMENT**

7.1 I have agreed to the recommendation of this report.

**Sign: CLLR J HERON**

**Date: 20 March 2020**

**For Further Information Please Contact:**

Ryan Stevens  
Service Manager – Revenues and Benefits  
[Ryan.stevens@nfdc.gov.uk](mailto:Ryan.stevens@nfdc.gov.uk)

**Background Papers**

NNDR – Expanded Retail Discount Policy  
2020/21

Date on which notice of this Decision – **20 March 2020**

Late date for call in – **27 March 2020**