

CABINET – 4 OCTOBER 2017

NATIONAL NON-DOMESTIC RATES POLICIES

1. INTRODUCTION

- 1.1 At the spring budget the Government announced three rate relief schemes to support business following the revaluation which takes effect from April 2017. The Department for Communities and Local Government (DCLG) sent guidance on how the schemes should operate, this is attached as Appendix A.

2. BACKGROUND

- 2.1 The three rate reliefs introduced by the Government are:
- 2.1.1 Support for Pubs
 - 2.1.2 Support for Small Businesses
 - 2.1.3 Discretionary Relief scheme
- 2.2 The Support for Pubs is a relief providing £1,000 business rates discount for occupied public houses with a rateable value of less than £100,000. We have identified 120 public houses who meet the qualifying criteria as set out by DCLG. The Government expects all billing authorities to grant the relief to all qualifying ratepayers.
- 2.3 The Support for Small Businesses is a rate relief to support businesses who have lost some or all of their small business or rural rate relief as a result of the revaluation and face an increase in their business rates. The relief available will ensure that the annual increase in bills for eligible ratepayers is limited to £600. We have identified 50 ratepayers who are eligible, as per the criteria set out by DCLG, and the Government expects billing authorities to grant the relief to qualifying ratepayers.
- 2.4 The Government have provided funding over 4 years to support businesses for a locally administered Discretionary Rate Relief scheme. DCLG have provided guidance, however, it is for billing authorities to decide their own scheme. A Task and Finish Group will consider the guidance and make recommendations to Cabinet.

3. DELEGATIONS

- 3.1 It is proposed that the Council's National Non-domestic rates relief policies for Pubs and Supporting Small Businesses be administered by the Revenues Manager and appeal decisions made by the Service Manager.

4. FINANCIAL IMPLICATIONS

- 4.1 There are no financial implications in granting the reliefs as both the Pubs Rate Relief scheme and Supporting Small Business Rate Relief scheme are fully funded by the Government.

4.2 There will be an impact on administration but this will be absorbed into existing workloads and resources.

5. PORTFOLIO HOLDER COMMENTS

5.1 I support this proposed policy, which is in line with Government guidance.

6. RECOMMENDATIONS

6.1 That the Pub Relief and Supporting Small Businesses policies be adopted.

6.2 That the Revenues Manager and Service Manager be given delegated authority to make decisions on the above the policies.

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Background Papers:

Pubs Rate Relief Policy
Supporting Small Business Rate Relief Policy
Business Rates Information Letter from DCLG