



**REPORT of
DIRECTOR OF RESOURCES**

to
COUNCIL
24 FEBRUARY 2022

UPDATED DISCRETIONARY NON-DOMESTIC RATE RELIEF POLICY

1. PURPOSE OF THE REPORT

- 1.1 For Members to approve the updated Discretionary Non-Domestic Rate Relief Scheme at **APPENDIX 1**, which updates and replaces our existing policy to reflect changes announced by Central Government to support businesses. The new relief will be fully funded by Central Government.

2. RECOMMENDATION

That the proposed Discretionary Non-Domestic Rate Relief Scheme at **APPENDIX 1** be approved.

3. SUMMARY OF KEY ISSUES

- 3.1 As part of the 2021 Autumn Statement the Chancellor announced from 1 April 2022 additional measures to support businesses. These include
- an extension to the Retail, Hospitality and Leisure Relief scheme which would offer relief equivalent to fifty percent of the bill for occupied properties being used for eligible purposes up to a cash cap of £110,000 per business for 2022 / 23;
 - an extension to the Transitional Relief and Supporting Small Business Relief for Small and Medium properties Scheme to the end of the current valuation cycle. The scheme will restrict increases in 2022/23 bills to 15% for businesses with small properties (up to and including £20,000 rateable value) and 25% for medium properties (up to and including £100,000 rateable value);
- 3.2 Guidance published in December 2021 provided for the Covid 19 Additional Relief (CARF) fund enabling the granting of relief to reduce chargeable amounts in respect of 2021 / 22 to support businesses in England affected by COVID-19 but not eligible for existing support linked to business rates.
- 3.3 The amended policy at **APPENDIX 1** provides for the granting of the new and extended reliefs in line with the published guidelines. This relief is fully funded by Central Government.

4. CONCLUSION

- 4.1 The proposed Discretionary Non-Domestic Rate policy at **APPENDIX 1** will enable additional financial support for eligible businesses

5. IMPACT ON STRATEGIC THEMES

- 5.1 The updated Discretionary Non-Domestic Rate Relief policy will enable the granting of additional Discretionary Rate Relief and Rural Rate Relief which will support the Councils goal of “prosperity” and enabling businesses to arrive, thrive and survive.

6. IMPLICATIONS

- (i) **Impact on Customers** – Eligible ratepayers will receive a rates bill reduction.
- (ii) **Impact on Equalities** – None.
- (iii) **Impact on Risk** – The schemes should provide financial support to local businesses.
- (iv) **Impact on Resources (financial)** – None. The additional schemes are fully funded by Central Government.
- (v) **Impact on Resources (human)** – None. The additional schemes will be delivered within existing resources.
- (vi) **Impact on the Environment** – None.
- (vii) **Impact on Strengthening Communities** – None.

Background Papers: None.

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