



**REPORT of  
DIRECTOR OF RESOURCES**

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to  
**COUNCIL**  
22 FEBRUARY 2023

**BUSINESS RATES DISCRETIONARY RATE RELIEF**

**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. RECOMMENDATIONS**

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 2022 Autumn statement the Chancellor announced measures to support businesses from 1 April 2023. These include:
- an extension to the Retail, Hospitality and Leisure Relief scheme (RHL) which would offer relief equivalent to seventy five percent of the bill for occupied properties being used for eligible purposes up to a cash cap of £110,000 per business for 2023 / 24.
  - a new Supporting Small Business relief Scheme (SSB) which will cap bill increases at £600 per year for any business losing eligibility for Small Business Rate Relief or Rural Rate Relief at the 2023 revaluation and support for those businesses previously eligible for the 2022 / 23 SSB scheme and facing increases in 2023 / 24.
  - a newspaper Relief Scheme.
- 3.2 The amended policy at **APPENDIX 1** provides for the granting of the new reliefs in line with the published guidance. These measures are fully funded by Central Government. Members are asked to, in particular, note the policy appendices f (local newspaper relief, g (supporting small business relief) and l (2023 retail, hospitality and leisure relief)

**4. CONCLUSION**

- 4.1 The updated Discretionary policy enable the granting of additional Discretionary Relief and Transitional Relief to eligible businesses.

## 5. IMPACT ON STRATEGIC THEMES

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

## 6. IMPLICATIONS

- (i) **Impact on Customers** – Eligible businesses will receive a rates bill reduction
- (ii) **Impact on Equalities** – None.
- (iii) **Impact on Risk** – The schemes provide for financial support to businesses.
- (iv) **Impact on Resources (financial)** – None; the schemes are fully funded by Central Government.
- (v) **Impact on Resources (human)** – None; the 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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