



**REPORT of
DIRECTOR OF SERVICE DELIVERY**

**to
STRATEGY AND RESOURCES COMMITTEE
22 JUNE 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

To the Council:

That the Discretionary Non-Domestic Rate Relief Scheme at **APPENDIX 1** be updated to include an additional scheme.

3. SUMMARY OF KEY ISSUES

- 3.1 The Council approved in February 2022, the updated Non-Domestic Rate Relief Scheme at **APPENDIX 1**, incorporating for 2023, an extension to the Retail, Hospitality and Leisure Relief scheme and a new Supporting Small Business relief Scheme (SSB)
- 3.2 At the time of presenting that report it was anticipated that legislation would be passed to mandate the award of Heat Network Relief for eligible businesses. That scheme was introduced for 2022 / 23, delivered using existing discretionary relief powers and funded by the government. The amendment to a mandatory relief was not possible and the Government has now confirmed that it should continue to be dealt with as a discretionary relief in 2023 / 24.
- 3.3 The policy at **APPENDIX 1** provides for the granting of the relief in line with the published guidance. These measures are fully funded by Central Government. Members are asked to, in particular, note the policy Appendix J.

4. CONCLUSION

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

5. IMPACT ON PRIORITIES AS SET OUT IN THE CORPORATE PLAN 2023 - 2027

5.1 Supporting our communities

- 5.1.1 The updated Discretionary Non-Domestic Rate Relief policy will enable the granting of additional Discretionary Relief which supports the business community.

5.2 Enhancing and connecting our place

- 5.2.1 None.

5.3 Helping the economy to thrive

- 5.3.1 The updated Discretionary Non-Domestic Rate Relief policy will enable the granting of additional Discretionary Relief which supports the local business community.

5.4 Smarter finances

- 5.4.1 The updated Discretionary Non-Domestic Rate Relief policy will ensure that the cost of any relief granted can be reclaimed from Government.

5.5 A greener future

- 5.5.1 None.

5.6 Provide good quality services.

- 5.6.1 The updated Discretionary Non-Domestic Rate Relief policy provides for a clear, transparent and consistent approach in the delivery of discretionary relief.

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. Report has been reviewed by the S151 officer.
- (v) **Impact on Resources (human)** – None; the schemes will be delivered within existing resources.

Background Papers: None.

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