



Discretionary Rate Relief Policy

South Holland District Council

Discretionary Rate Relief Policy

Introduction

This policy sets out the decision making process of the Council when dealing with applications for discretionary rate relief.

This includes applications from Charities, Community Amateur Sports Clubs (CASC's), Non-Profit Making Organisations, rural businesses (village shops, post offices, food stores, petrol filling stations, public houses and other small rural businesses), and other businesses situated within South Holland.

The policy has regard to the use of the business premises, and in particular the contribution that businesses seeking rate relief make to local communities. It also has regard to the financial cost to council taxpayers.

Addendums to this Policy include time limited specific local discretionary rate relief schemes.

Legislation

The Council has discretionary powers with regard discretionary rate relief under: -

The Local Government Finance Act 1988 and
The Local Government and Rating Act 1997

Policy Aims

Through this policy, South Holland District Council seeks to support its vision 'to be a thriving, living, working, rural community'.

Each case will be assessed on its own merits having regard to: -

- The eligibility criteria set out in this policy,
- The benefit that the organisation or business brings to the local community and
- The cost to the Council Taxpayer of awarding the relief.

Content

	Page(s)
CHARITIES, COMMUNITY AMATEUR SPORTS CLUBS (CASC'S) AND NON-PROFIT MAKING ORGANISATIONS	4-5
RURAL RATE RELIEF	5
HARDSHIP RELIEF	6
LOCAL DISCRETIONARY DISCOUNT	6-7
S44A, PARTLY OCCUPIED PREMISES	7
Making an Application	8
State Subsidy	8
Timescales	9
Decision Making	9
Complaints and Appeals	9-10
Table of Relief Categories	11
Table of Addendums for current Local Discretionary Discount Schemes	12

CHARITIES, COMMUNITY AMATEUR SPORTS CLUBS (CASC'S), AND NON-PROFIT MAKING ORGANISATIONS

Eligibility Criteria

We will expect organisations to: -

- Be open to all sections of the community, except where legitimate restrictions apply.
- Have membership rates set at levels that do not exclude the general community.
- Demonstrate that the criteria by which it considers application for membership is consistent with open access.

We will also consider: -

- Whether the organisation actively encourages membership from particular groups in the community
- Whether facilities are made available other than to members
- Whether the organisation provides training or education for its members, or schemes for particular groups to develop their skills.
- How the organisation acquired its premises and facilities
- What would happen to the organisations assets in the event that it should cease to exist
- Whether the organisation is involved in the local or national development of its interests through affiliation to, or membership of a relevant Council, governing or representative body or similar organisation.

Information that will be required to support an application for discretionary rate relief: -

- A copy of the organisations constitution.
- Copies of the last 2-years audited accounts.

Organisations not eligible for Discretionary Rate Relief

The Council is not permitted to award discretionary rate relief to a precepting authority, or itself as a billing authority.

In addition, under this policy, the following organisations will not normally be eligible:-

- Charity shops selling donated and **new** goods.
- Schools, including academies, voluntary aided, voluntary controlled, church or grant aided

Additional criteria where either a licence exists, or may be granted, that permits alcohol to be available on the premises

Rate relief will **not** be reduced where a premises licence, club premises certificate or Temporary Event Notice exists, or is granted under the Licensing Act 2003, **providing** alcohol is only available on occasions when the premises are used for a function to raise funds for the club or organisation. Relief will be reduced in all other cases as set out in Appendix A of this policy. This will prevent full discretionary rate relief being given where members of an organisation have regular access to licensed bar facilities.

Levels of Rate Relief

Rate relief is awarded at different levels for the different categories of qualifying organisations and businesses. These are shown at Appendix A.

Period of Discretionary Rate Relief Award

Discretionary Rate Relief will be granted to 31 March of the financial year for which the award relates. Continuation of relief will be subject to reapplication or review.

RURAL RATE RELIEF

The districts Rural Settlement List is reviewed annually, and designates settlements within a rural area which have a population of 3,000 or less.

Rural Rate Relief is available for post offices, village shops, public houses and petrol filling stations subject to rateable value restriction, where they are the only business of that type in the rural settlement.

The Chancellor announced in the Autumn Statement on 23 November 2016 that rural rate relief will double from 50% to 100% from 1 April 2017.

The government has confirmed that it intends to amend the relevant primary legislation to require local authorities to grant 100% Mandatory Rural Rate Relief, but to ensure that ratepayers are not unfairly penalised, they have announced a scheme to allow Council's to use their powers under section 47(3) of the Local Government Finance Act 1988 to award discretionary relief to the relevant cases which meet the specific criteria for this relief.

For further information regarding this additional relief, please see pages 13-14.

Other business in a defined rural settlement may apply, but will need to demonstrate some exceptional nature of business, or benefit to the local community.

HARDSHIP RELIEF

The Local Government Finance Act 1988 permits discretionary relief to be awarded on the basis of hardship, with consideration to the interest of local taxpayers.

We will consider written applications for Hardship Relief from ratepayers whose business if it were to cease trading would have a detrimental effect on the local community, including local employment.

Every case will be considered on its own merit, and we will have particular regard to evidence of exceptional or unforeseen circumstances to justify reduction.

Applications will need to be supported by:

- Details of the reason for an application, including evidence of any exceptional or unforeseen circumstances
- Details of the business and its importance to the local community
- Copies of the last 2 years audited accounts
- Nature of the hardship
- Other evidence that the rate payer feels supports their application
- Details of the number of people who are employed by the business who reside in South Holland.

Any award of hardship relief will be exceptional, and will be time-limited.

Any reduction will be short term assistance and should not be considered to be a means of reducing rates liability in the longer term.

LOCAL DISCRETIONARY DISCOUNTS

The Localism Act 2011 introduced a new power for local authorities to be able to grant discounts on business rates as they think fit.

Every case will be considered on its own merit. Any award will be the exception rather than the rule, and will be time-limited.

Written applications will need to be supported as a minimum by:-

- Clear reasoning for the request, including a statement of the business type and the impact on the local community if the business were to come into the area/move away from the area.
- Details of the business and its importance to the local community, including an explanation as to what is unique and how the business sets itself apart from other businesses.
- Copies of the last 2 years audited accounts.
- Copy of any business plan.
- Details of any other support already received from other sources, or reasons why support was not forthcoming.

- Details of the number of people who are, or will be, employed by the business who reside in South Holland. Information about future employment opportunities and business growth.
- Any other evidence that the rate payer feels supports their application and that would assist us to be satisfied that the granting of the relief would be in the interest of the local council taxpayer.

Specific local schemes, determined by Portfolio Holder for Strategic Finance and Democratic Services, in conjunction with the Section 151 Officer, that are in place at any time will be included as Addendums to this Policy.

SECTION 44A, PARTLY OCCUPIED PREMISES

A ratepayer is liable for the full non-domestic rate whether a property is wholly occupied or only partly occupied. Where a property is partly occupied for a short time, we have discretion in certain cases to award relief in respect of the unoccupied part.

Written applications must be supported by: -

- Detailed maps which outline the whole property and indicate the partly occupied section.
- Details of the planned period of time for the part occupation.
- Details of future intentions.
- Details of the cause for the part occupation.

In the first instance it will be considered if a split of the assessment is appropriate, and if so a report will be referred to the Valuation Office Agency to consider amending the valuation list entry.

If it is not capable of being separately assessed then the application for Section 44A will be considered.

A site visit will normally be undertaken.

Making an Application

Any Non-Domestic Rates payment due must be paid in line with the most recent bill until such time as any relief is awarded.

Written applications with the exception of applications for Section 44a relief are required on the approved application form. Application forms can be printed from our website www.sholland.gov.uk, or a paper version can be provided on request.

Applications must be accompanied by evidence as outlined in this policy and on the application form. Where necessary the ratepayer may be required to provide additional information to support their application.

Failure to complete the application in full or provide requested information will cause delays in the decision making process.

State Subsidy

From 1st January 2021, the United Kingdom left the EU Single Market and Customs Union and is no longer subject to the De Minimis Regulations.

The Government has introduced its own rules regarding state subsidies. Discretionary rate relief is considered a subsidy under the rules, but the matters that must be considered all relate to the effect of the subsidy on international trade. In making an award the public body making it must consider:

- affects international trade;
- the subsidy is prohibited under WTO rules;
- that are in line with those agreed by the UK-EU Cooperation and Trade Agreement
- are unlikely to trigger a dispute under WTO trade rules

It is unlikely that an award of discretionary rate relief would fall counter to these rules.

Further information on the rules from 1st January 2021 can be found at <https://www.gov.uk/government/publications/complying-with-the-uks-international-obligations-on-subsidy-control-guidance-for-public-authorities/summary-guide-to-awarding-subsidies>

Ratepayers of organisations and businesses making an application for any relief under this policy must ensure they are compliant with subsidy allowance limits.

Timescales

Wherever possible applications should be made within the financial year for which the relief is being sought.

Requests for backdating will be considered at the discretion of the Council. However, in accordance with the Local Government Finance Act 1988, applications must be determined within 6 months of the end of the financial year for which the relief is being sought.

Decision Making

Applications will be administered within the Business Rates Team.

Decisions in respect of applications for discretionary relief for the following categories will be made by officers: -

- Charity,
- Community Amateur Sports Clubs (CASC's),
- Non-Profit Making Organisations
- Rural Rate Relief
- S44A Partly Occupied Premises

Decisions will be made by the Portfolio Holder for Strategic Finance and Democratic Services in respect of individual applications for: -

- Hardship Relief
- Local Discretionary Discount

The decision making process in respect of schemes introduced under the Localism Act is set out for each relevant scheme included as Addendums to this Policy.

Successful applicants will be notified of the amount of discretionary rate relief awarded by the issue of a new rates bill. The relief will be shown as a reduction on the bill. If the account is in credit as a result of the award, a refund will be made to the ratepayer.

Unsuccessful applicants will be notified in writing and the reason for the decision will be provided.

Complaints and appeals

Any customer who feels that they have not been correctly dealt with can use the Customer Feedback procedure to make a complaint.

Rating Law does not allow for a ratepayer to appeal a decision by the Council on discretionary rate relief. However in the interest of natural justice and in keeping with good customer care practice and principles of open government, this policy provides a mechanism for review of any decision.

If a ratepayer is unhappy with the decision made, full details should be submitted, in writing to the Business Rates Team within 30 days of notification of the decision.

The case will be reviewed, and where the outcome remains the same the case will be referred to the Portfolio Holder for Finance for further consideration, or Cabinet in the event the Portfolio Holder made the original decision.

We aim to conclude any review within 30 days.

Service Delivery

The Business Rates function is delivered for South Holland District Council by Public Sector Partnership Services Limited.

Appendix A

Category of Ratepayer	Mandatory Relief	Discretionary Relief
Charity Shop selling donated and new goods	80%	Nil
Charity Shop selling only donated goods	80%	10%
Certain voluntary and foundation schools	80%	Nil
Charities where members have regular access to licensed bar facilities (see policy)	80%	10%
Any charities not covered in the categories above	80%	20%
Registered Community Amateur Sports Clubs (CASC's) where members have regular access to licensed bar facilities (see policy)	80%	Nil
Registered CASC's with no bar on site	80%	20%
Sports clubs that could register as CASC's but fail to do so, with a bar on site	Nil	Nil
Sports clubs that could register as CASC's but fail to do so, with no bar on site	Nil	60%
Non-Profit Making Organisations where members have regular access to licensed bar facilities (see policy) and where Rateable Value of the property is greater than £8,500	Nil	50%
Non-Profit Making Organisations where members have regular access to licensed bar facilities (see policy) and where Rateable Value of the property is £8,500 or less	Nil	80%
Any other Non-Profit Making Organisation	Nil	100%
Any business meeting the rateable value criteria in a rural settlement which demonstrates exceptional circumstances and benefits to the local community	Nil	Individual merit
Hardship relief, and Local Discretionary Discount	Nil	Individual merit

Addendums

The following local discount schemes are currently in place, and are administered under the provisions of Section 47 of the Local Government Finance Act 1988, as inserted by Clause 69 of the Localism Act 2011

(Please refer to pages 8-9 of this policy for State Subsidy requirements and Timescales for applications and backdating restrictions)

		Page
1	Rural Rate Relief	13-14
2	Retail Discount	15
3	Local Newspapers	16-17
4	Transitional Relief	18
5	Covid-19 Additional Relief Fund	19-22

Rural Rate Relief

Rural Rate Relief is available for post offices, village shops, petrol filling stations and public houses subject to rateable value restriction, where they are the only business of that type in the rural settlement.

The Government announced in the Autumn Statement on 23 November 2016 that the relief will double from 50% to 100% from 1 April 2017.

As a measure the government is not changing legislation, instead local authorities are required to adopt a local scheme and decide each individual case using their discretionary relief powers introduced by the Localism Act (under Section 47 of the Local Government Finance Act 1988).

Eligibility Criteria

Properties that will benefit from the relief will be hereditaments that:

- Are those which are located in a rural settlement with a population of less than 3,000 and are either
- The sole general store, food shop or post office with a rateable value of up to £8,500 or
- The sole public house or petrol filling station with a rateable value of up to £12,500

The districts Rural Settlement List is reviewed annually, and designates settlements within a rural area which have a population of 3,000 or less. The Rural Settlement List currently includes all parishes in South Holland except Crowland, Holbeach, Long Sutton, Pinchbeck, Spalding and Sutton Bridge.

Amount of Rural Rate Relief available

Anyone who is entitled to mandatory Rural Rate Relief will be eligible for the increased level of discount to 100% off their business rates bill.

Recalculation of Rural Rate Relief

The amount of relief awarded will be recalculated in the event of a change in circumstances, including a backdated change to the rateable value or the hereditament, whether arising during the year in question or during a later year.

Application for Rural Rate Relief

Where possible ratepayers entitled to relief under this local scheme will be identified by South Holland District Council.

Ratepayers who believe they might be entitled to this relief should contact the Business Rates team.

Amounts of Rural Rate Relief awarded under this policy will be notified by the issue of a rates bill.

Decision Making

Decisions in respect of Rural Rate Relief will be made by officers.

Complaints and Appeals

Will follow the process set out in the main Policy.

Expanded Retail Discount

As part of their financial response to Covid-19 the Government announced the Expanded Retail Discount to provide 100% relief for qualifying properties for the 2020/21 financial year. On the 3 March 2021 the Government extended the discount in to 2021/22 as follows:

- 100% for the period 1st April 2021 to 30th June 2021; followed by
- 66% for the period 1st July 2021 to 31st March 2022, with a maximum discount of:
 - £2 million for business that were required to close on 5th January 2021; or
 - £105,000 for business that were permitted to remain open at 5th January 2021.

At the Budget on 27 October 2021 the Chancellor announced the introduction of a new business rates relief scheme for retail, hospitality and leisure properties. The 2022/23 Retail, Hospitality and Leisure Business Rates Relief scheme will provide eligible, occupied, retail, hospitality and leisure properties with a 50% relief, up to a cash cap limit of £110,000 per business.

The relief itself will be assessed and calculated on a daily basis.

South Holland District Council will administer the scheme in line with Government guidance set out in its Retail Guidance (links below) using its discretionary powers under section 47 of the Local Government Finance Act 1988 to grant relief to eligible businesses

[2022/23 Retail, Hospitality and Leisure Relief Scheme: local authority guidance - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/2022-23-retail-hospitality-and-leisure-relief-scheme-local-authority-guidance)

Businesses are able to refuse this discount, the Council has assumed that all businesses that qualify for the discount will want to benefit from it. However, if they do not wish to receive this discount this will be removed on request.

Decision Making

The scheme will be administered by the Business Rates team. Decisions in respect of applications for Retail Discount Relief will be made by officers.

Complaints and Appeals

Will follow the process set out in the main policy.

Relief for Local Newspapers

From 1 April 2017 the Government announced a business rates discount of up to £1,500 a year to business rates accounts for office space occupied by local newspapers up to a maximum of one discount per local newspaper title and per hereditament. This relief scheme has been extended to 31 March 2025.

Local Authorities are required to adopt a local scheme and decide each individual case using their discretionary relief powers introduced by the Localism Act (under Section 47 of the Local Government Finance Act 1988).

South Holland District Council will use the Government criteria to determine qualifying ratepayers, and will review this for 2025/26.

Eligibility Criteria

Properties that will benefit are those that meet the following criteria:

- The property must be occupied by a local newspaper and must be wholly or mainly used as office premises for journalists and reporters
- The local newspaper must be what is considered to be a 'traditional local newspaper'; the relief is not available to magazines.

'Wholly or mainly' is a test on use rather than occupation. Therefore, properties which are occupied but not wholly or mainly used for the qualifying purpose will not qualify for the relief.

Amount of Relief available

Up to £1,500 relief a year, the amount of relief is limited to a maximum of one discount:-

- Per newspaper title (e.g. per newspaper name)
And
- Per hereditament (property) that is wholly or mainly occupied by the local newspaper

Recalculation of Relief

The amount of local newspaper relief awarded will be recalculated in the event of a change in circumstances, including changes to occupation of premises by the local newspaper or identification that the relief has been applied on additional accounts.

Application for Local Newspaper Relief

Where possible ratepayers entitled to local newspaper relief under this local scheme will be identified by South Holland District Council.

Ratepayers who believe they might be entitled to this relief should contact the Business Rates team.

Amounts of relief awarded under this policy will be notified by the issue of a rates bill.

Decision Making

Decisions in respect of Local Newspaper Relief will be made by officers.

Complaints and Appeals

Will follow the process set out in the main Policy.

Extension of Transitional Relief

At the Budget on 27 October 2021 the Government announced that it would extend the current transitional relief scheme for one year to the end of the current revaluation cycle.

The scheme will restrict increases in bills to:

- 15% for businesses with small properties (up to and including £20,000 rateable value), and
- 25% for businesses with medium properties (up to and including £100,000 rateable value)

This scheme does not apply to those in downward transition to lower bills – they will fall to their full bill on 1 April 2022.

South Holland District Council will administer the scheme in line with Government guidance set out in its Retail Guidance (links below) using its discretionary powers under section 47 of the Local Government Finance Act 1988 to grant relief to eligible businesses

[Business rates guidance: Extension of Transitional Relief and Supporting Small Business Relief for small and medium properties - GOV.UK \(www.gov.uk\)](#)

Businesses are able to refuse this discount, the Council has assumed that all businesses that qualify for the discount will want to benefit from it. However, if they do not wish to receive this discount this will be removed on request.

Decision Making

The scheme will be administered by the Business Rates team. Decisions in respect of applications for Extension of Transitional Relief will be made by officers.

Complaints and Appeals

Will follow the process set out in the main policy.

Covid-19 Additional Relief Fund

On 25 March 2021 as part of their financial response to Covid-19, the Government announced a new Covid-19 Additional Relief Fund (CARF) which will be available to support those businesses affected by the pandemic but that are ineligible for existing support linked to business rates.

South Holland District Council has designed its local scheme having regard to government guidance, which sets out the eligibility criteria for the scheme: -

- a) not award relief to ratepayers who for the same period of the relief either are or would have been eligible for the Extended Retail Discount (covering Retail, Hospitality and Leisure), the Nursery Discount or the Airport and Ground Operations Support Scheme (AGOSS),
- b) not award relief to a hereditament for a period when it is unoccupied (other than hereditaments which have become closed temporarily due to the government's advice on COVID-19, which should be treated as occupied for the purposes of this relief), and
- c) direct their support towards ratepayers who have been adversely affected by the pandemic and have been unable to adequately adapt to that impact.

The full government guidance can be found here:

<https://www.gov.uk/government/publications/covid-19-additional-relief-fund-carf-local-authority-guidance>

SHDC will use its discretionary powers under section 47 of the Local Government Finance Act 1988 to grant relief to eligible businesses.

Covid-19 Additional Relief Fund is available to reduce chargeable amounts in respect of 2021/22 only.

Amount of Relief

Grant funding for this scheme is limited, with the total amount allocated to South Holland District Council of £1,529,020.

The level of relief to be awarded to qualifying businesses will be determined following the closure of the application process on 31 July 2022.

For eligible businesses, the CARF relief will be assessed and calculated on a daily basis. A business cannot receive rate relief that exceeds their total rates liability.

Where a business has paid its business rates in full for 2021/22, and is subsequently awarded this rate relief, any credit on the account will be carried forward and offset against the 2022/23 Business Rates liability.

A review of any remaining funds will be undertaken during the 2022/23 financial year to determine if additional relief may be awarded.

Eligibility Criteria

Only ratepayers of hereditaments occupied and liable for business rates for the 2021/22 financial year on 31st March 2022, are eligible to apply for the relief.

Relief will only apply for occupied periods during the 2021/22 financial year, the relief itself will be assessed and calculated on a daily basis.

Where South Holland District Council has reason to believe that the information it holds about the ratepayer is inaccurate, it may withhold or remove the relief and take reasonable steps to identify the correct ratepayer.

Ratepayers must be able to evidence that they have been adversely impacted by the pandemic and have been unable to adjust to that impact.

South Holland District Council reserves the right to cancel any award of this relief if subsequent information comes to light.

Businesses will not meet the eligibility criteria for the relief in the event that any of the exclusions and ineligibility set out below apply.

Exclusions and Ineligibility

Ratepayers who are unable to evidence that they have been significantly impacted by the coronavirus will be ineligible for this rate relief.

Ratepayers occupying properties for storage purposes only for short periods of less than 12 weeks will be ineligible for this rate relief.

Ratepayers in administration, liquidation, subject to a strike off notice on Companies House and those that have entered into a CVA or IVA on 31 March 2022 are ineligible for this relief.

This relief is not available on hereditaments where any of the following rate reliefs or discounts have been awarded for the 2021/22 financial year:

- 100% Small Business Rate Relief
- 80% Mandatory Rate Relief and 20% Discretionary Rate Relief
- 100% Discretionary Rate Relief
- 100% Rural Rate Relief
- 100% Expanded Retail Discount (for the period 1 April 2021 to 30 June 2021)
- 66% Expanded Retail Discount (for the period 1 July 2021 to 31 March 2022)
- 100% Nursery Discount (for the period 1 April 2021 to 30 June 2021)
- 66% Nursery Discount (for the period 1 July 2021 to 31 March 2022)
 - Organisations that opted out of receipt of Expanded Retail Discount or Nursery Discount are also excluded from CARF

The following properties are ineligible for this relief under either the Government Guidance or the Local Scheme: -

- i. Private Car Park Spaces (apart from Airport Parking)
- ii. Networks supplying utilities and associated properties, including electricity, gas, telecommunications, water, renewable energy, fossil fuel, nuclear power, independent network operator etc
- iii. Properties used for public administration - including Armed Forces,
- iv. Local Authority (County Council, District Council, Parish Council and Town Council),
- v. Government Departments, Legislative bodies, Fire, Police, Prison County Courts, Magistrates Courts, NHS and foundation Trusts, Lifeboat Stations
- vi. Banks, Financial institutions, including ATM machines
- vii. Educational establishments such as schools, University, Colleges

Recalculation of Relief

The amount of relief awarded will be recalculated in the event of any backdated 2021/22 changes including changes to the rateable value of the hereditament which arise before 31 July 2022 and result in a reduction in the business rates payable. No additional relief will be awarded as a result of an increase in the business rates payable.

Where it appears likely that the rating list or business rates liability was inaccurate, South Holland District Council may withhold the CARF relief award and/or award the CARF relief based on its view had the inaccuracy not existed.

Application for Covid Additional Relief Fund (CARF) scheme

A completed relief application must be received by South Holland District Council by 31 July 2022. Late applications will not be accepted.

Applicants will need to declare that by accepting the relief payment, the business is eligible for the relief scheme, and that any relief accepted will be fully in compliance with Subsidy Allowance limits (See main policy)

South Holland District Council will not accept deliberate manipulation and fraud, and any business caught falsifying their records to gain relief awarded will face prosecution and any relief awarded will be subject to clawback, as may any relief awarded in error.

By applying for a COVID19 additional relief, applicants give authority to administering Local Authorities to share data for efficient system administration and to protect the Public Purse, subject to the GDPR. This will include sharing data other Local Authorities, and with Government Departments for monitoring and other reasons.

South Holland District Council does not accept any liability for any issues that may arise for businesses because of applying for, receiving, or not receiving relief awards under this scheme.

South Holland District Council may use the details provided in the application and declaration, including data sharing, to prevent and detect fraud, and to check compliance and eligibility for this relief.

Audit and Assurance

Audit and assurance checks will be carried out on a proportion of ratepayers who make applications for the CARF funding. Selected ratepayers will be contacted and asked to provide evidence in support of their application form, which must be provided within 28 days of the request.

Any ratepayer who is selected, will be required to provide supporting evidence and documentation including: -

- Evidence to demonstrate the adverse effect on the business during 2021/22 as a result of the covid pandemic. This may be in the form of accounts or bank statements for previous years, and for the period 1st April 2021 to 31st March 2022. Certification from an accountant or legal representative that confirms the loss of income due to the pandemic's impact on the business may also be provided.
- Confirmation that the business has not received any other covid relief or discount.
- Confirmation of Subsidy Allowance compliance including the cumulative total of the grants and subsidy that has been received.
- Evidence of trading - this will include but not be limited to, invoices, orders, salary payments, bank statements etc.

Falsifying records or providing false evidence to gain this discount will be considered to be fraud. If a ratepayer does not provide sufficient evidence to support their claim, the rate relief will be removed, and the decision of the Local Authority is final.

Decision Making

The scheme will be administered by the Business Rates team. Decisions in respect of applications for Covid-19 Additional Relief Fund will be made by officers.

Complaints and Appeals

Will follow the process set out in the main policy.