

Appendix A

Business Rates Locally Administered Discretionary Revaluation Relief Guidance (DRAFT)

1.0 Scope

- 1.1 As part of the Spring Budget on 8 March 2017 the Government announced a national fund of £300M to provide discretionary rate relief to taxpayers facing significant increases in their Business Rates consequential from the recent revaluation.
- 1.2 This assistance will be provided under Section 47 of the Local Government Finance Act 1988; this means that it will use existing legal powers.
- 1.3 The scheme will be funded under Section 31 of the Local Government Finance Act 2003; this means that it will be wholly funded by the Government. Funding will only be available to the extent that the local authority has spent its allocation.

2.0 Eligibility

- 2.1 Assistance will only be provided to ratepayers who face an increase in their bills following revaluation. The assistance will be targeted at those facing significant increases in rates in lower value properties. Normally this would be properties with a rateable value of less than £200,000 with an increase of 12.5% or more.
- 2.2 The assistance will only be provided in relation to Business Rates liability net of other Business Rates reliefs which may apply.
- 2.3 It is not expected that the authority will make awards in excess of the relevant grant and decisions will take account of available funding.

2.0 How an Application Should be Made

- 2.1 The Council will require that an application form is completed and will make available a form for this purpose via the authority's website.

- 2.2 The authority will require the organisation applying to make available details of its accounts and financial position to help it decide whether an award is warranted.
- 2.3 In the event that a decision has been made to refuse additional support any request for a review of that decision must set out the grounds for a review including why the applicant believes the decision should be reconsidered.

3.0 Matters to be Considered in Making Decisions on Awards

- 3.1 The authority will take account of the following criteria when determining whether an award can be made:
- a) The impact on the authority's budget position and the consequential effects upon services and taxpayers.
 - b) The financial position of the applicant.
 - c) The extent to which the organisation is likely to be financially sustainable.
 - d) The employment and other economic, social and environmental benefits provided by the organisation to Sefton and the relevant locality in which the business is located.

4.0 Decision Making and Review

- 4.1 Decisions on the award or refusal of additional discretionary support will in the first instance be made by the Head of Corporate Resources under delegated powers
- 4.2 Where an award is made the applicant will be notified of:
- I. The amount of relief granted and the date from which it has been granted.
 - II. If relief has been granted for a specified period, the date on which it will end.
 - III. The new chargeable amount.

- IV. The details of any planned review dates and the notice that will be given in advance of a change to the level of relief granted.
 - V. A requirement that the applicant should notify the authority of any change in circumstances that may affect entitlement to relief.
- 4.2 Applicants will be notified of the decision on the application and where refusal applies provided with brief details of the reason for refusal. Applicants will also be advised of the process of review, should they wish to appeal against the decision.
- 4.3 In the event that the applicant applies for a review of the decision, this will be considered by an Appeals Committee consisting of three elected Members of Sefton Council who will have final decision making power. There will be no further right of review.