

Harlow Council Policy for the granting of Discretionary Non-Domestic Rate Relief

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1.0 Purpose of the Policy

- 1.1 The purpose of this policy is to determine the level of discretionary relief and related areas to be granted to certain defined ratepayers within the Council's area. The policy includes all changes effective from 1st April 2021 and includes all extended reliefs due to the Covid-19 crisis.
- 1.2 The Local Government Finance Act 1988 and subsequent legislation requires the Council to grant mandatory relief for premises occupied by Charities and similar organisations that own or occupy them wholly or mainly for charitable purposes. Powers have also been granted under the Localism Act 2011, which allow for the granting of discretionary rate relief to any premises where the Council feels the granting of such relief would be of benefit to the local community.
- 1.3 Whilst the Council is obliged to grant relief to premises, which fall within the mandatory category, the Council also has powers to grant discretionary relief and reductions to ratepayers subject to certain criteria being met. In the case of new reliefs, guidance has been issued by Central Government outlining actions expected to be taken by local authorities.
- 1.4 This document outlines the following areas:
 - Details of the criteria for receiving Discretionary Reliefs for all relevant areas;
 - The Council's policy for granting of all types of Discretionary Reliefs;
 - Guidance on granting and administering the reliefs and reductions; and
 - The Council's Scheme of Delegation.
- 1.5 This document covers all aspects of discretionary rate relief (subject to changes in legislation). Where organisations apply for relief, they will be granted (or not granted) relief or reductions in line with the following policy.

2.0 Mandatory Relief - Legislative Background

Charity Relief

- 2.1 The powers relating to the granting of mandatory¹ and discretionary relief are given to the Council under the Local Government Finance Act 1988². Charities and Trustees for Charities are only liable to pay one fifth of the Non-Domestic Rates that would otherwise be payable where property is occupied and used wholly or mainly for charitable purposes. This amounts to mandatory relief of 80%. For the purposes of the Act a charity is an organisation or trust established for charitable purposes, whether or not it is registered with the Charity Commission. The provision has recently been extended under the Local Government Act 2003 (effective from 1st April 2004) to registered Community Amateur Sports Clubs (CASCs).
- 2.2 The Council has discretion to grant relief of up to a further 20% for these cases under the discretionary provisions.

¹ S43 & S45 Local Government Finance Act 1988

² S47 & S48 Local Government Finance Act 1988

3.0 Discretionary Relief – Legislative Background

Introduction

- 3.1 The original purpose of discretionary relief was to provide assistance where the property does not qualify for mandatory relief, or to ‘top’ up cases where ratepayers already receive mandatory relief.
- 3.2 Over recent years and particularly since 2011, the discretionary relief provisions have been amended to allow authorities the flexibility to provide assistance to businesses and organisations.
- 3.3 The range of bodies, which are eligible for discretionary rate relief, is wide and not all of the criteria laid down by the legislation will be applicable in each case.
- 3.4 Unlike mandatory relief, ratepayers are obliged to make a written application to the Council.
- 3.5 The Council is obliged to consider carefully every application on its merits, taking into account the contribution that the organisation makes to the amenities of the Council’s area. There is no statutory appeal process against any decision made by the Council although as with any decision of a public authority, decisions can be reviewed by Judicial Review.
- 3.6 Granting of the relief falls broadly into the following categories:
 - (a) Discretionary Relief – Charities who already receive mandatory relief.
 - (b) Discretionary Relief – Premises occupied by organisations not established or conducted for profit whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts **or** premises occupied by organisations not established or conducted for profit and wholly or mainly used for purposes recreation;
 - (c) Discretionary Relief – Granted under the Localism Act 2011 provisions;
 - (d) Local Newspaper Relief (from 1st April 2017 until 2025);
 - (e) Supporting Small Businesses Relief (from 1st April 2017 for a period of five years or until business pay their full rate charge or their transitional rate charge (calculated in accordance with the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2016));
 - (f) Expanded Business Rates Discount Relief (from 1st April 2021 for a period of one year);
 - (g) Nursery Discount (from 1st April 2021 for a period of one year);S44a Part Occupied Premises Relief;
 - (h) S44a Discretionary relief where premises are part occupied and part unoccupied for a short term; and
 - (i) S49 Hardship Relief.
- 3.7 The decision to grant or not to grant relief is a matter purely for the Council.

The Council's approach to granting Discretionary Relief

- 3.8 In deciding which organisations should receive discretionary Rate relief, the Council has taken into account the following factors and priorities:
- (a) The policy should support business, charities, organisations and groups that help to retain services in the Harlow Council's area and not compete directly with existing businesses in an unfair manner;
 - (b) Help and encourage business, charities, organisations, groups and communities to become self-reliant;
 - (c) Awarding discretionary relief should not distort competition or significantly change the provision of services within Harlow;
 - (d) Every business/ organisation should contribute something towards the provision of local services;
 - (e) The Council will consider whether the applicant organisation is receiving any form of financial assistance from the Council, other organisations, private companies or commercial suppliers. Annual turnover, value of assets or unallocated reserves. Where an organisation has unallocated reserves greater in value than 12 months running costs, the organisation will be required to demonstrate the reasons for holding those reserves
 - (f) Local organisations will be given priority over national organisations. The organisation will need to supply the Council with clear evidence of the amounts of monies raised and used / invested locally within Harlow. This will be particularly important where the organisation is national in nature.
 - (g) To support appropriate organisations that deliver outcomes to the community which relate to the priorities of the Council. In particular, how the work of the organisation furthers the work of the Council to provide tangible benefits to the community;
 - (h) The Council will not normally provide relief where it already provides core funding or receives services under a contract arrangement; and
 - (i) To ensure that the financial impact of awarding discretionary business rate relief is justified in terms of the local outcomes achieved by the organisation receiving it and in respect of the cost to local taxpayers.
- 3.9 Discretionary relief shall not be granted to any organisation that has a political affiliation.
- 3.10 Where any reduction or remission is granted to a ratepayer under S49 Local Government Finance Act 1988 where hardship is proven to the Council, then there will be no requirement to grant Discretionary Rate Relief for that amount.

4.0 Effect on the Council's Finances

- 4.1 The granting of discretionary relief will, in the main, involve a cost to the Council. Since the change to the funding for Non-Domestic Rating in April 2013, the effect of the relief is complex.
- 4.2 Any amounts granted prior to 1st April 2013 and continuing since that date will be included in the Council's baseline within the Business Rates Retention Scheme. For any amounts granted for similar cases after 1st April 2013, the costs of the relief will be borne in accordance with the Business Rates Retention Scheme share namely 50% borne by Central Government, 40% by the Council and 10% by Essex County Council. This also applies where mandatory relief is granted.
- 4.3 Where Central Government leads an initiative, grants are often available through section 31 of the Local Government Act 2003. This is not automatic and Central Government will look to the Council to adopt the recommended approach when granting in these areas
- 4.4 The financial effects of discretionary reliefs covered by this policy are as follows:

Appendix	Relief Type	Granted after 1 st April 2013
	Charity Relief	
A	Discretionary relief granted to Mandatory Relief recipients	40% borne by the Council
B	Non-profit Making Organisations including Sports Clubs and societies	40% borne by the Council
	Localism	
C	Discretionary Relief granted to ratepayers generally and not covered by any other section	40% borne by the Council
	Local Newspaper Relief	
D	Discretionary Relief granted to local newspapers meeting the criteria (From 1 st April 2017 until 2025)	Section 31 Grant
	Supporting Small Business Relief	
E	Supporting Small Businesses Relief (from 1 st April 2017 for a period of up to five years if conditions are met.	Section 31 Grant
	Expanded Business Rates Discount Relief	
F	Expanded Business Rates Discount Relief (from 1 st April 2021 for a period of one year)	Section 31 Grant
	Nursery Discount	
G	Nursery Discount (from 1 st April 2021 for a period of one year)	Section 31 Grant
	S44a Part Occupied Relief	
H	Discretionary relief where premises are part occupied and part unoccupied for a short term	40% borne by the Council

Appendix	Relief Type	Granted after 1 st April 2013
	S49 Hardship Relief	
I	Granting relief where the ratepayer is suffering hardship	40% borne by the Council

5.0 Administration of Discretionary Relief

- 5.1 The following section outlines the procedures followed by officers in granting, amending or cancelling discretionary relief and reduction. This is essentially laid down by legislation³

Applications and Evidence

- 5.2 All reliefs (which are not Central Government funded) must be applied for. Application forms are produced within the Council and issued to all ratepayers requesting the relief. The relevant application forms for all reliefs and reductions are shown within an Appendix to this policy.
- 5.3 Organisations are required to provide a completed application form plus any such evidence, documents, accounts, financial statements etc. necessary to allow the Council to make a decision. Where insufficient information is provided, then no relief will be granted. Normally 2 years audited accounts will usually be required to support any application.
- 5.4 Applications should initially be made to the Revenues and Benefits Service and will be determined in accordance with Section 7 of this policy.

Granting of relief

- 5.5 In all cases, the Council will notify the ratepayer of decisions made within 28 days (or as soon as practicable) of any application being received provided all information requested has been supplied.
- 5.6 Where an application is successful, then the following will be notified to them in writing:
- The amount of relief granted and the date from which it has been granted;
 - If relief has been granted for a specified period, the date on which it will end. (It should be noted that reliefs are granted for the period specified in the appropriate Appendix and may vary from a day to a full financial year);
 - The new chargeable amount;
 - 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; and
 - A requirement that the applicant should notify the Council of any change in circumstances that may affect entitlement to relief.
- 5.7 Where relief is not granted then the following information is provided, again in writing:
- An explanation of the decision within the context of the Council's statutory duty; and
 - An explanation of the appeal rights (see below).
- 5.8 Discretionary relief is to be granted from the beginning of the financial year in which the decision is made. Since 1997 decisions can be made up to 6 months after the end of the financial year for which the application was made.

³ The Non-Domestic Rating (Discretionary Relief) Regulations 1989

- 5.9 A decision to award discretionary relief and how much relief is given, is only applicable to the financial year for which the application is made.
- 5.10 A fresh application for discretionary relief will, if required by the Council, be necessary for each financial year.

Variation of a decision

- 5.11 Variations in any decision will be notified to ratepayers as soon as practicable and will take effect as follows:
- Where the amount is to be increased by the Council, from the date to be decided by the Council;
 - Where the amount is to be reduced due to a reduction in the rate charge from the date of the decrease in rate charge; and
 - Where the amount is to be reduced for any other reason takes effect at the expiry of a financial year, and so that at least one year's notice is given
- 5.12 A decision may be revoked at any time and the change will take effect at the expiry of a financial year.

6.0 Scheme of Delegation

Granting, Varying, Reviewing and Revocation of Relief

- 6.1 All powers in relation to reliefs are given under the Local Government Finance Act 1988, the Local Government and Rating Act 1997, the Local Government Act 2003 and the Localism Act 2011. However, section 223 of the Local Government Act 1992 allows for delegation of decisions by the Council to Cabinet, Committees, Sub-Committees or Officers.
- 6.2 The Council's scheme of delegation allows for the Revenues and Benefits Manager to award, revise or revoke any discretionary relief applications. However, any application which is considered to be of a significant nature, will be subject to consultation with the S151 Officer of the Council prior to final determination.
- 6.3 Applications that are refused will, on request, be reconsidered if additional supporting information is provided or the refusal is subsequently considered to be based on a misinterpretation of the application.

Reviews

- 6.4 The policy for granting relief will be reviewed annually or where there is a substantial change to the legislation or funding rules. At such time, a revised policy will be brought before the relevant committee of the Council.

Appeals

- 6.5 Where the Council receives an appeal from the ratepayer regarding the granting, non-granting or the amount of any discretionary relief, the case will be reviewed by the Revenues and Benefits Manager. Where a decision is revised then the ratepayer shall be informed. If the original decision is upheld the case will be considered by the Head of Finance in consultation with the Cabinet Member for Resources. A written response to the appeal will be sent to the Ratepayer within 28 days of the decision, or as soon as practicable.

7.0 Reporting changes in circumstances

- 7.1 Where any award is granted to a ratepayer, the Council will require any changes in circumstances which may affect the relief to be reported as soon as possible and, in any event, not more than 21 days from the happening of the event. This will be important where the change would result in the amount of the award being reduced or cancelled e.g., where the premises come unoccupied or is used for a purpose other than that determined by the Council as eligible for relief.
- 7.2 Where a change of circumstances is reported, the relief will, if appropriate be revised or cancelled. Where any award is to be reduced, the Council will look to recover the amount from the date the change of circumstances occurred.

8.0 Fraud

- 8.1 Where a ratepayer falsely applies for any relief, or where the ratepayer provides false information, makes false representation, or deliberately withholds information in order to gain relief, prosecutions will be considered under the Fraud Act 2006.

Appendix A

Discretionary Relief – Mandatory Relief recipients

Discretionary Relief – Mandatory Relief recipients

General Explanation

- A.1 S43 of the Local Government Finance Act 1988 allows mandatory relief (80%) to be granted on premises if the ratepayer is a charity or trustees for a charity and the premises are wholly or mainly used for charitable purposes. No charge is made in respect of unoccupied premises where it appears that *when next in use* it will be used wholly or mainly for those purposes.
- A.2 The legislation has been amended by the Local Government Act 2003 (effective from 1st April 2004) to include registered⁴ Community Amateur Sports Clubs (CASC). These organisations can now receive the mandatory (80%) relief.

Charity registration

- A.3 Charities are defined within the legislation as being an institution⁵ or other organisation established for charitable purposes only or by persons administering a trust established for charitable purposes only.
- A.4 The question as to whether an organisation is a charity may be resolved, in the majority of cases, by reference to the register of charities maintained by the Charity Commissioners under s.4 of the Charities Act 1960. Entry in the register is conclusive evidence. By definition, under the Non-Domestic Rating legislation, there is no actual need for an organisation to be a registered charity to receive the relief and this has been supported by litigation⁶, however in all cases the organisation must fall within the following categories:
- trusts for the relief of poverty;
 - trusts for the advancement of religion;
 - trusts for the advancement of education; and
 - trusts for other purposes beneficial to the community, but not falling under any of the preceding heads.
- A.5 Certain organisations are exempted from registration generally and are not required to make formal application to the Charity Commissioners these are:
- the Church Commissioners and any institution administered by them;
 - any registered society within the meaning of the Friendly Societies Acts of 1896 to 1974;
 - units of the Boy Scouts Association or the Girl Guides Association; and
 - voluntary schools within the meaning of the Education Acts of 1944 to 1980.
- A.6 The Council would consider charitable organisations, registered or not, for mandatory relief.

⁴ Registered with HMRC as a CASC

⁵ S67(10) Local Government Finance Act 1988

⁶ Income Tax Special Commissioners v Pemsell (1891)

Use of Premises – wholly or mainly used

- A.7 Irrespective of whether an organisation is registered as a charity or not, the premises **must** be wholly or mainly used for charitable purposes. This is essential if any relief (either mandatory or discretionary) is to be granted. In most cases this can be readily seen by inspection but on occasions the Council has had to question the actual use to which the premises are to be put. It will be an essential part of the process of the application for the Council to inspect any premises fully.
- A.8 Guidance from the Department of Communities and Local Government (DCLG) (now MHCLG) has stated that in the case of ‘mainly’, at least 51% must be used for charitable purposes whether of that charity or of that and other charities.
- A.9 The following part of this section gives details on typical uses where relief may be given plus additional criteria that have to be satisfied. The list is not exhaustive but gives clear guidance on premises for which mandatory relief can be granted *and therefore* premises which could be equally considered for discretionary rate relief.

Offices, administration and similar premises

- A.10 Premises used for administration of the Charity including:
- Offices
 - Meeting Rooms
 - Conference Rooms

Charity shops

- A.11 Charity shops are required to meet additional legislative criteria if they are to receive mandatory relief. Section 64(10) of the Local Government Finance Act 1988 provides that a property is to be treated as being wholly or mainly used for charitable purposes at any time if, at the time, it is wholly or mainly used for the sale of goods donated to a charity and the proceeds of the sale of the goods (after any deduction of expenses) are applied for the purposes of the charity.
- A.12 In order to ascertain whether an organisation meets these requirements, inspections may be made by an officer of the Council when an application is received.

Charity Relief – Mandatory Relief recipients, the Council’s Policy for granting discretionary relief.

- A.13 The Council will consider applications for a discretionary rate relief top up from charities based on their own merits, on a case-by-case basis.
- A.14 In determining the application, the following matters will be taken into consideration:
1. How the charity supports and links into the Council’s corporate vision and priorities;
 2. The purpose of the charity and the specific activity carried out within the premises for which the relief is requested;
 3. Where the organisation has a bar - the mere existence of a bar or retail outlet will not in itself be a reason for not granting relief, but the main purpose of the organisation will be examined and its ability to trade will be a consideration in determining and award granted; and

4. Whether the charity operates at a local or national level and where appropriate, the local and national funding streams and financial position of the charity;
- A.15 The Council is keen to support businesses that have a critical role to play in the local economy and the achievement of the Council's Regeneration Strategy.
- A.16 In the case of registered Community Amateur Sports Clubs, the key criteria in determining the application will be:
1. The ratepayer occupies the whole hereditament;
 2. Relief cannot be granted in respect of premises that are occupied by the Council or any major precepting authority, although the latter could be a minority tenant of such premises;
 3. How the CASC supports and links into the Council's corporate vision and priorities;
 4. The membership and fee structure and whether the CASC is accessible to all residents, including whether there are concessions for certain groups, for example people on a low income or young people under 18;
 5. Membership numbers and the number and percentage of these members that are Harlow residents;
 6. If the CASC has due regard to equality issues and if it actively encourages members from under-represented groups, for example black and minority ethnic residents, people over 50 and people with disabilities;
 7. Whether facilities are available to the wider community regardless of ability. We will also require additional financial information including; and
 8. If the CASC runs a bar or food provision, the level of income from this activity and how this money is used; and whether the CASC operates at a local or national level and where appropriate, the local and national funding streams and financial position of the CASC.
- A.17 The Council wishes to support and enable appropriate businesses to start, develop and continue with their operations that deliver outcomes directly related to the Council's Regeneration Strategy. In the main this will be done through other means rather than granting discretionary relief. There may be occasions where applications are made for such relief or where a package of measures, including discretionary relief, are appropriate in supporting businesses.

Appendix B

Discretionary Relief – Non-Profit Making Organisations including Recreation

Discretionary Relief – Non-Profit Making Organisations including Recreation

General explanation

Non-Profit

- B.1 The legislation⁷ allows the Council to grant discretionary relief where the property is not an *excepted* one and all or part of it is occupied for the purposes of one or more institutions or other organisations none of which is established or conducted for profit and each of whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts.
- B.2 Relief cannot be granted to any premises occupied by the Council, or any major Precepting Authority (*excepted premises*).
- B.3 A number of issues arise from the term 'not established or conducted for profit'. This requires the Council to make enquiries as to the overall purpose of the organisation although if surpluses and such amounts are directed towards the furtherance or achievement of the objects of the organisation then it does not necessarily mean that the organisation was established or conducted for profit.⁸

Recreation Clubs

- B.4 Ideally all recreation clubs should be encouraged to apply for Community Amateur sports Club (CASC) status, which would automatically entitle them to 80% mandatory relief. The relief granted to CASCs is covered earlier within this policy.
- B.5 Recreation Clubs can also apply to the Charity Commissioners for registration as a Charity (thereby falling under the mandatory provisions for 80% relief) where they meet the following conditions:
- a. The promotion of community participation in healthy recreation and by the provision of facilities for the playing of particular sports; and
 - b. The advancement of the physical education of young people not undergoing formal education.
- B.6 Where sports clubs do not meet the CASC requirement, and are not registered charities, discretionary relief can be granted (0-100%) where the property is not an *excepted* one, it is wholly or mainly used for purposes of recreation and all or part of it is occupied for the purpose of a club, society or other organisation not established or conducted for profit.

⁷ S47 Local Government Finance Act 1988

Definition of Recreation

B.7 Recreation is clearly defined by the Sports Council as any of the following⁹

Aikido	Croquet	Kabaddi	Real Tennis	Tang Soo
American Football	Crossbow	Karate	Roller Hockey	Do
Angling	Curling	Kendo	Roller Skating	Tenpin
Archery	Cycling	Korfball	Rounders	Bowling
Arm Wrestling Association	Disability Sport	Lacrosse	Rowing	Trampolinin g
Association Football	Dragon Boat Racing	Lawn Tennis	Rugby League	Triathlon
Athletics	Equestrian	Life Saving	Rugby Union	Tug of War
Australian Rules Football	Fencing	Luge	Sailing	Unihoc
Badminton	Fives	Modern Pentathlon	Sand/Land Yachting	Volleyball
Ballooning	Flying	Motor Cycling	Shinty	Water Skiing
Baseball	Gaelic Football	Motor Sports	Shooting	Weightlifting
Basketball	Gliding	Mountaineering	Skateboarding	Wrestling
Baton Twirling	Golf	Movement, Dance, Exercise & Fitness	Skiing	Yoga
Biathlon	Gymnastics	Netball	Skipping	
Bicycle Polo	Handball	Orienteering	Snowboarding	
Billiards and Snooker	Hang/Para Gliding	Parachuting	Softball	
Bobsleigh	Highland Games	Petanque	Sombo	
Boccia	Hockey	Polo	Wrestling	
Bowls	Horse Racing	Pony Trekking	Squash	
Boxing	Hovering	Pool	Skater/Street Hockey	
Camogie	Hurling	Quoits	Sub-Aqua	
Canoeing	Ice Hockey	Racketball	Surf Life	
Caving	Ice Skating	Rackets	Saving	
Chinese Martial Arts	Jet Skiing	Raquetball	Surfing	
Cricket	Ju Jitsu	Rambling	Swimming & Diving	
	Judo		Table Tennis	
			Taekwondo	

Access to clubs

B.8 Guidance issued by the DCLG (now MHCLG) also requires the Council to consider access to clubs within the community before granting discretionary relief.

B.9 Membership should be open to all sections of the community. There may be legitimate restrictions placed on membership which relate for example to ability in sport or to the achievement of a standard in the field covered by the organisation or where the capacity of the facility is limited, but in general membership should not be exclusive or restrictive.

B.10 Membership rates should not be set at such a high level as to exclude the general community. However, membership fees may be payable at different rates that distinguish the different classes of membership such as juniors, adults, students, pensioners, players, non-players, employed and unemployed. In general, the club

⁹ Definition last reviewed by Sport England in 2002

or organisation must be prepared to show that the criteria by which it considers applications for membership are consistent with the principle of open access.

- B.11 The Council also asks the following question to help establish the level of access 'Does the organisation actively encourage membership from particular groups in the community e.g., young people, women, older age groups, persons with disability, ethnic minorities' etc.?'

Provision of facilities

- B.12 Clubs which provide training or education are encouraged as are those who provide schemes for particular groups to develop their skills e.g. young people, the disabled, retired people.
- B.13 A number of organisations run a bar. The mere existence of a bar will not in itself be a reason for not granting relief. However, the Council focuses on the main purpose of the organisation. The Council is encouraged to examine the balance between playing and non-playing members.
- B.14 Within this area the Council also considers whether the facilities provided relieve the Council of the need to do so or enhance and supplement those that it does provide.

Discretionary Relief - Non-Profit Organisations including Recreation – the Council's Policy

- B.15 The Council will consider applications for discretionary rate relief from non-profit making organisations on their own merits on a case-by-case basis. In determining the application, the following matters will be taken in to consideration (The list is not exhaustive):
- How the organisation supports and links into the Council's corporate vision and priorities;
 - Whether the facilities provided include education and/or training for members as a whole or for special groups;
 - The extent to which the facilities provided reduce the demand for Council services or produce savings;
 - Any membership and fee structure and whether the facilities are accessible to all residents, including whether there are concessions for certain groups;
 - If covered by a membership scheme, membership numbers and the number and percentage of these members that are residents;
 - If the organisation has due regard to equality issues and if its facilities are used by all members of the community;
 - Profits and surpluses must be used to further the sporting objectives of the club/organisation and not distributed as a share or dividend amongst some or all members; and
 - A legal constitution must be in existence and applicants must demonstrate that they are operating in accordance with its requirements
- B.16 The Council will also require additional financial information including:
- Where the organisation has a bar - the mere existence of a bar or retail outlet will not in itself be a reason for not granting relief, but the main purpose of the organisation will be examined and its ability to trade will be a consideration in determining and award granted;

- Details of any other business owned by the ratepayer will be considered. This will indicate if the owner could rely on the income of another branch of business. It will also indicate if the profits of one business could be invested in the applicant business to aid survival; and
- Whether the organisation operates at a local or national level and where appropriate, the local and national funding streams and financial position of the organisation.

Appendix C

Discretionary Relief – Localism Act 2011

Discretionary Relief – Localism Act 2011

General explanation

- C.1 Section 69 of the Localism Act 2011 amended Section 47 of the Local Government Finance Act 1988. These provisions allow all Councils to grant discretionary relief in **any** circumstances where it feels fit having regards to the effect on the Council Taxpayers of its area.
- C.2 The provisions are designed to give authorities flexibility in granting relief where it is felt that to do so would be of benefit generally to the area and be reasonable given the financial effect to Council Taxpayers.

Discretionary Relief – Localism – the Council’s Policy

- C.3 Applications will be considered from any ratepayer who wishes to apply. However, where a ratepayer is suffering hardship or severe difficulties in paying their rates liability then relief can be granted under the existing provisions as laid down by Section 49 of the Local Government Finance Act 1988. There will be no requirement to grant relief in such cases under the Council’s discretionary relief policy.
- C.4 Details of any other business owned by the ratepayer will be considered. This will indicate if the owner could rely on the income of another branch of business. It will also indicate if the profits of one business could be invested in the applicant business to aid survival.
- C.5 Any ratepayer applying for discretionary rate relief under these provisions and who does not meet the criteria for existing relief (charities or non-profit making organisations) must meet **all** of the following criteria and the amount of relief granted will be dependent on the following key factors:
- (a) The ratepayer **must not** be entitled to mandatory rate relief (Charity Relief);
 - (b) The ratepayer **must not** be an organisation that could receive relief as a non-profit making organisation or as a sports club or similar;
 - (c) The ratepayer **must** occupy the premises (no discretionary rate relief will be granted for unoccupied premises);
 - (d) The premises and organisation **must** be of *significant* benefit to residents of Harlow;
 - (e) The premises and organisation **must not** be in receipt of a Central Government fully funded discretionary relief scheme;
 - (f) The ratepayer **must**;
 - (i) Provide facilities to certain priority groups such as elderly, disabled, minority groups, disadvantaged groups; **or**
 - (ii) Provide *significant* employment or employment opportunities to residents of Harlow; **or**
 - (iii) Provide the residents of the area with such services, opportunities or facilities that cannot be obtained locally or are not provided locally by another organisation;
 - (g) The ratepayer **must** demonstrate that assistance (provided by the discretionary rate relief) will be for a *short time only* **and** that any business / operation is financially viable in the medium and long term; **and**

(h) The ratepayer **must** show that the activities of the organisation are consistent with the Council's core values and priorities.

C.6 Where a ratepayer can demonstrate that **all** the above criteria are met, relief will be considered for initially a short period.

Appendix D

Local Newspaper Relief

- D.1 This is a relief that will be awarded until 2025 and the Government is not changing the legislation around the reliefs available to these properties. Central Government will reimburse local authorities that use their discretionary relief powers (under section 47(3)) of the Local Government Finance Act 1988 to grant relief in line with the eligibility criteria set out in this guidance.
- D.2 The Council will be compensated by Central Government through a grant under section 31 of the Local Government Act 2003.

Eligibility criteria

- D.3 The scheme will provide a £1,500 relief for office space occupied by local newspapers up to a maximum of one discount per local newspaper title and per hereditament.

Local Newspapers

- D.4 The relief is to be specifically for local newspapers and by that, the Council means what would be considered a “traditional local newspaper.” The relief will not be available to magazines.

Office Space

- D.5 The hereditament **must** be occupied by a local newspaper and wholly or mainly used as office premises for journalists and reporters.

Amount of Relief

- D.6 The amount of relief is limited to a maximum of one discount per newspaper title (e.g. per newspaper name) **AND** per hereditament.

Local Newspaper Relief – the Council’s policy for granting discretionary relief.

- D.7 The Council has decided to grant relief strictly in accordance with Central Government guidelines.

Appendix E

Supporting Small Businesses Relief

General Explanation

- E.1 Central Government has increased the thresholds for Small Business Rate Relief from 1 April 2017 to £12,000 for the 100% relief and £15,000 for the tapered relief. Unfortunately, despite these changes, some small businesses may lose their entitlement to the relief due to increases in Rateable Value through the revaluation on 1st April 2017.
- E.2 The transitional relief scheme (provided under the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2016 No. 1265) does not provide support in respect of changes in reliefs. Therefore, those ratepayers who have lost some or all of their small business rate relief may face large percentage increases in bills from 1 April 2017.
- E.3 In view of this, Central Government announced that a new scheme of relief would be made available to those ratepayers facing large increases as a result of the loss of small business rate relief due to the revaluation. All authorities are encouraged to grant the relief in accordance with the guidelines laid down by Central Government and if granted strictly in accordance with guidance, the Council will be compensated by Central Government through a grant under section 31 of the Local Government Act 2003.
- E.4 The relief is to be known as the 'Supporting Small Businesses Scheme'.

Who is eligible for the relief and how much relief will be available?

- E.5 The Supporting Small Businesses relief will help those ratepayers who, as a result of the change in their rateable value at the revaluation, are losing some or all of their small business rate relief and, as a result, are facing large increases in their bills.
- E.6 To support these ratepayers, the Supporting Small Businesses relief will ensure that the increase per year in the bills of these ratepayers is limited **to the greater of:**
- (a) a percentage increase per annum. of 5%, 7.5%, 10%, 15% and 15% 2017/18 to 2021/22 all plus inflation. (Unlike the transitional relief scheme under the Chargeable Amount regulations), for the first year of the scheme the percentage increase is taken against the bill for 31 March 2017 after small business rate relief; **or**
 - (b) a cash value of £600 per year (£50 per month).
- E.7 This cash minimum increase ensures that those ratepayers paying nothing or very small amounts in 2016/17 after small business rate relief are brought into paying something.
- E.8 In the first year of the scheme, this means all ratepayers losing some or all of their small business rate relief will see the increase in their bill capped at £600. The cash minimum increase is £600 per year thereafter. This means that ratepayers who in 2016/17 paid nothing under small business rate relief and are losing all of their entitlement to relief (i.e. moving from £6,000 rateable value

or less to more than £15,000) would under this scheme be paying £3,000 in year 5.

- E.9 The Government has also decided that those on the Supporting Small Businesses relief scheme whose 2017 rateable values are £51,000 or more will not be liable to pay the supplement (1.3p) to fund small business rate relief while they are eligible for the Supporting Small Businesses relief scheme.
- E.10 Ratepayers will remain in the Supporting Small Businesses relief scheme for either 5 years or until they reach the bill they would have paid without the scheme (this would be the charge payable as their true rates payable or the charge calculated under the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2016).
- E.11 A change of ratepayer will not affect eligibility for the Supporting Small Businesses relief scheme **but** eligibility will be lost if the property falls vacant or becomes occupied by a charity or Community Amateur Sports Club.

Recalculation of relief

- E.12 The amount of relief awarded under the Supporting Small Businesses relief scheme will be recalculated in the event of a change of circumstances including the following:
- This could include, for example, a backdated change to the rateable value or the hereditament; or
 - The awarding of another relief.
- E.13 The Council will, in effect, calculate the award on a daily basis taking into account the above, and the relief will be re-calculated if the rateable value changes.

Other Reliefs

- E.14 Hereditaments eligible for charity or Community Amateur Sports Club relief or hereditaments which are unoccupied are not eligible for Supporting Small Businesses Relief. Likewise, the same principle applies to properties for which a Section 44A certificate has been granted (apportionment of rateable values for partly occupied properties). The presence of a section 44A certificate will not further reduce the bill further under the Supporting Small Business scheme.
- E.15 In accordance with Central Government guidelines, all other discretionary reliefs, will be considered **after** the application of Supporting Small Businesses relief.

Supporting Small Businesses Relief – the Council’s policy for granting discretionary relief.

- E.16 The Council has decided to grant relief strictly in accordance with Central Government guidelines.

Appendix F

Expanded Retail Discount Scheme (2021/22)

General Explanation

F.1 In response to the coronavirus pandemic (COVID-19), in the Budget on 3rd March 2021, the Government announced that it would provide an extension to the discount granted under the Expanded Retail Discount provisions into the financial year 2021/22 to all those premises that received the discount during 2020/21 and meet the full eligibility criteria

Who is eligible for the relief?

F.2 Properties that will benefit from the relief will be occupied hereditaments that which meet **all** of the following conditions for each chargeable day, namely that they are **wholly or mainly** being used as:

- (a) shops, restaurants, cafes, drinking establishments, cinemas and live music venues;
- (b) for assembly and leisure; or
- (c) as hotels, guest & boarding premises and self-catering accommodation,

F.3 The Council considers shops, restaurants, cafes, drinking establishments, cinemas and live music venues to mean:

Hereditaments that are being wholly or mainly used for the sale of goods to visiting members of the public:

- Shops (such as: florists, bakers, butchers, grocers, greengrocers, jewellers, stationers, off licences, chemists, newsagents, hardware stores, supermarkets, etc);
- Charity shops;
- Opticians;
- Post offices;
- Furnishing shops/ display rooms (such as: carpet shops, double glazing, garage doors);
- Car/caravan show rooms;
- Second-hand car lots;
- Markets;
- Petrol stations;
- Garden centres; and
- Art galleries (where art is for sale/hire)

Hereditaments that are being wholly or mainly used for the provision of the following services to visiting members of the public:

- Hair and beauty services (such as: hairdressers, nail bars, beauty salons, tanning shops, etc)
- Shoe repairs/key cutting;
- Travel agents;
- Ticket offices e.g. for theatre;
- Dry cleaners;
- Launderettes;
- PC/TV/domestic appliance repair;
- Funeral directors;
- Photo processing;
- Tool hire;
- Car hire;
- Employment agencies;

- Estate agents and letting agents; and
- Betting shops.

Hereditaments that are being wholly or mainly used for the sale of food and/or drink to visiting members of the public:

- Restaurants;
- Takeaways;
- Sandwich shops;
- Coffee shops;
- Pubs; and
- Bars.

Hereditaments which are being used wholly and mainly as cinemas

Hereditaments that are being used wholly and mainly as live music venues

- The Council considers that live music venues are hereditaments wholly or mainly used for the performance of live music for the purpose of entertaining an audience. Hereditaments cannot be considered a live music venue for the purpose of business rates relief where a venue is wholly or mainly used as a nightclub or a theatre, for the purposes of the Town and Country Planning (Use Classes) Order 1987 (as amended).
- Hereditaments can be a live music venue even if used for other activities, but only if those other activities:
 - i. are merely ancillary or incidental to the performance of live music (e.g. the sale/supply of alcohol to audience members); or
 - ii. do not affect the fact that the primary activity for the premises is the performance of live music (e.g. because those other activities are insufficiently regular or frequent, such as a polling station or a fortnightly community event).
- There may be circumstances in which it is difficult to tell whether an activity is a performance of live music or, instead, the playing of recorded music. Although the Council would expect this would be clear in most circumstances, guidance on this may be found in Chapter 16 of the statutory guidance issued in April 2018 under section 182 of the Licensing Act 2003

Sport and leisure

- Hereditaments that are being used wholly or mainly for the provision of sport, leisure and facilities to visiting members of the public (including for the viewing of such activities) including:
 - Sports grounds and clubs
 - Museums and art galleries
 - Nightclubs
 - Sport and leisure facilities
 - Stately homes and historic houses
 - Theatres
 - Tourist attractions
 - Gyms
 - Wellness centres, spas, massage parlours
 - Casinos, gambling clubs and bingo halls

Assembly

- Hereditaments that are being used for the assembly of visiting members of the public;
- Public halls;
- Clubhouses, clubs and institutions.

Hotels, guest & boarding premises and self-catering accommodation

- The Council considers guest & boarding premises and self-catering accommodation to mean hereditaments where the non-domestic part is being used wholly or mainly for the provision of living accommodation as a business such as:
 - Hotels, Guest and Boarding Houses
 - Holiday homes
 - Caravan parks and sites
- F.4 To qualify for the discount the hereditament should be **wholly or mainly** being used for the above qualifying purposes. Hereditaments which are occupied but not wholly or mainly used for the qualifying purpose will not qualify for the relief.
- F.5 For the avoidance of doubt, hereditaments which have closed due to the government's advice on COVID-19 but would have otherwise remained open will be treated as occupied for the purposes of this relief.
- F.6 It should be noted that the list set out above is not intended to be exhaustive and each case will be considered on its individual merits.
- F.7 In line with Government guidance the list below sets out the types of uses that **will not be considered as eligible** for the purpose of this discount.

Hereditaments that are being used for the provision of the following services to visiting members of the public

- Financial services (e.g. banks, building societies, cash points, bureaux de change, short-term loan providers);
- Medical services (e.g. vets, dentists, doctors, osteopaths, chiropractors);
- Professional services (e.g. solicitors, accountants, insurance agents/ financial advisers); and
- Post office sorting offices

Hereditaments that are not reasonably accessible to visiting members of the public

- F.8 In line with the legal restrictions in section 47(8A) of the Local Government Finance Act 1988, Council may not grant the discount to itself or a precepting authority.

The Closed Cash Cap

- (a) H.9 In addition to meeting the criteria laid down within the previous paragraphs, consideration will also be given as to whether the ratepayers also meet the 'Closed Cash Cap' provisions as follows:

- (b) Ratepayers that meet the eligibility criteria for the closed cash cap will be ratepayers who for a chargeable day occupy one or more hereditaments whose use on the chargeable day would, based on the law and guidance applicable on 5 January 2021, have meant that the business or activity would have been mandated to close by the government. For the avoidance of doubt, hereditaments which have closed due to the government's response to coronavirus will be treated as occupied for the purposes of the closed cash cap;
- (c) If, under this eligibility test, a person would have been required to close its main, in-person service but could have adapted its business to operate takeaway, click and collect or online with delivery services, it will be considered closed and be eligible for the closed cash cap because its substantive business would have been mandated to close;
- (d) In cases where hereditaments would have remained open to provide services that can continue as they are exempt from the regulations (e.g. post office services, food banks etc.) the ratepayer may still be eligible for the closed cash cap, because they would have been unable to provide their main in-person service.

- F.9 The following hereditaments **will not meet** eligibility for the closed cash cap:
- (a) Hereditaments occupied by businesses and other ratepayers that would have been able to conduct their main service because they do not depend on providing direct in-person services from premises and can operate their services effectively remotely (e.g. accountants, solicitors); and
 - (b) Hereditaments whose occupiers may have chosen to close but not been required to.

How much relief will be available?

- F.10 Subject to the cash caps, the total amount of government-funded relief available for each property for 2021/22 under this scheme is:
- (a) For chargeable days from 1 April 2021 to 30 June 2021 100% of the chargeable amount: and
 - (b) For chargeable days from 1 July 2021 to 31 March 2022, 66% of the chargeable amount.
- F.11 The relief will be applied after mandatory reliefs and, other discretionary reliefs funded by Section 31 grants from Central Government have been applied, excluding those where the Council has used its wider discretionary relief powers introduced by the Localism Act, which are not funded by Section 31 grants
- F.12 Subject to the cash cap, the eligibility for the discount and the discount itself will be assessed by the Council and calculated on a daily basis. The following formula should be used to determine the amount of relief to be granted for a chargeable day for a particular hereditament in the financial year 2021/22:
- Amount of relief to be granted = $V \times \text{percentage Expanded Retail Discount}$, where:
 - V is the daily charge for the hereditament for the chargeable day after the application of any mandatory relief and any other discretionary reliefs
 - The calculation will be undertaken ignoring any prior year adjustments in liabilities which fall to be liable on the day.
- F.13 Ratepayers that occupy more than one property will be entitled to relief for each of their eligible properties subject to the cash caps explained below.

The calculation and the cash caps

- F.14 No cash caps will apply for the period between 1 April 2021 to 30 June 2021.
- F.15 Under the cash caps, a ratepayer may only receive up to the following cash caps of Expanded Retail Discount in 2021/22 ignoring any relief for the period before 1 July 2021:
- (a) £2 million for ratepayers meeting the eligibility for the closed cash cap test set out above;
 - (b) £105,000 for all other ratepayers
- F.16 No ratepayer can, in any circumstances, exceed the £2 million cash cap across all of their hereditaments in England. Where a ratepayer eligible for the closed cash cap also occupies hereditaments which do not meet the criteria for the closed cash cap and the value of the discount on the closed hereditaments is less than £2 million then they may also claim the discount on other eligible hereditaments but only up to the cap of £105,000 in respect of those other eligible hereditaments. For example, such a ratepayer whose rate bill from 1 July 2021 onwards on hereditaments eligible for the closed cash cap is £1 million and also occupies other eligible hereditaments with a rates bill of £3 million is able to claim up to £1,105,000 in discount from 1 July 2021 onwards (£1million on their closed hereditament and then up to the £105,000 cash cap on their other eligible hereditaments).
- F.17 Where a ratepayer has a qualifying connection with another ratepayer then those ratepayers will be considered as **one** ratepayer for the purposes of the cash caps. A ratepayer shall be treated as having a qualifying connection with another:
- (a) where both ratepayers are companies, and
 - i. one is a subsidiary of the other; or
 - ii. both are subsidiaries of the same company; or
 - (b) where only one ratepayer is a company, the other ratepayer (the “second ratepayer”) has such an interest in that company as would, if the second ratepayer were a company, result in its being the holding company of the other.
- F.18 In those cases where it is clear to the Council that the ratepayer is likely to breach the cash caps, then the Council will automatically withhold the discount. The Council reserves the right to request information from ratepayers to assist in its decision and to determine whether any relief should be paid.

Expanded Retail Discount – the Council’s policy for granting discretionary relief.

- F.19 The Council has decided to grant relief in accordance with Central Government guidelines and in accordance with this policy.

Appendix G

Nursery Discount Scheme (2021/22)

General Explanation

- G.1 The Government announced an extension to the business rates Nursery Discount on 3rd March 2021. This relief will apply to hereditaments occupied by providers on Ofsted's Early Years Register and wholly or mainly used for the provision of the Early Years Foundation Stage and which are subject to business rates in the year 2021/22. There will be no rateable value limit on the relief and Ofsted will ensure that all local authorities can access the Ofsted Early Years Register to help authorities identify eligible properties.

Who is eligible for the relief?

- G.2 Properties that will benefit from the relief will be hereditaments occupied by providers on Ofsted's Early Years Register and wholly or mainly used for the provision of the Early Years Foundation Stage.
- G.3 To qualify for the relief the hereditament should be wholly or mainly being used for the above qualifying purpose. For the avoidance of doubt, hereditaments which have closed temporarily due to the government's advice on COVID19 should be treated as occupied for the purposes of this relief.
- G.4 In line with the legal restrictions in section 47(8A) of the Local Government Finance Act 1988, the Council may not grant the discount to itself or a precepting authority.

How much relief will be available?

- G.5 Subject to the cash caps, the total amount of government-funded relief available for each property for 2021/22 under this scheme is:
- (a) For chargeable days from 1 April 2021 to 30 June 2021 100% of the chargeable amount: and
 - (b) For chargeable days from 1 July 2021 to 31 March 2022, 66% of the chargeable amount.
- G.6 The relief will be applied after mandatory reliefs and, other discretionary reliefs funded by Section 31 grants from Central Government have been applied, excluding those where the Council has used its wider discretionary relief powers introduced by the Localism Act, which are not funded by Section 31 grants
- G.7 Subject to the cash cap, the eligibility for the discount and the discount itself will be assessed by the Council and calculated on a daily basis. The following formula should be used to determine the amount of relief to be granted for a chargeable day for a particular hereditament in the financial year 2021/22:
- Amount of relief to be granted = $V \times \text{percentage Expanded Retail Discount}$, where:
 - V is the daily charge for the hereditament for the chargeable day after the application of any mandatory relief and any other discretionary reliefs
 - The calculation will be undertaken ignoring any prior year adjustments in liabilities which fall to be liable on the day.

- G.8 Ratepayers that occupy more than one property will be entitled to relief for each of their eligible properties subject to the cash caps explained below.

The calculation and the cash caps

- G.9 No cash caps will apply for the period between 1 April 2021 to 30 June 2021.
- G.10 Under the cash caps, a ratepayer may only receive Nursery Discount up to £105,000 for 2021/22 ignoring any relief for the period before 1 July 2021:
- G.11 No ratepayer can in any circumstances can exceed the cash cap across all of their hereditaments in England.
- G.12 Where a ratepayer has a qualifying connection with another ratepayer then those ratepayers will be considered as one ratepayer for the purposes of the cash caps. A ratepayer shall be treated as having a qualifying connection with another:
- (a) where both ratepayers are companies, and
 - i. one is a subsidiary of the other; or
 - ii. both are subsidiaries of the same company; or
 - (b) where only one ratepayer is a company, the other ratepayer (the “second ratepayer”) has such an interest in that company as would, if the second ratepayer were a company, result in its being the holding company of the other.
- G.13 In those cases where it is clear to the Council that the ratepayer is likely to breach the cash caps then the Council will automatically withhold the discount. The Council reserves the right to request information from ratepayers to assist in its decision and to determine whether any relief should be paid.

Nursery Discount Scheme – the Council’s policy for granting discretionary relief.

- G.14 The Council has decided to grant relief in accordance with Central Government guidelines and in accordance with this policy

Appendix H

Section 44a – Partly Occupied Hereditaments

Section 44a – Partly Occupied Hereditaments

General explanation

- H.1 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 term**, the local authority has discretion in certain cases to award relief in respect of the unoccupied part.

How will the relief be provided?

- H.2 The Council will consider written (including email) applications. The ratepayer will need to provide the following:
- (a) A detailed plan of the premises clearly identifying the occupied and unoccupied areas;
 - (b) Access to the premises so that they can be inspected fully by the Council's representative;
 - (c) Details of how long the premises are likely to be temporarily unoccupied;
 - (d) Details of any future plans to occupy the premises; and
 - (e) Full contact details of the ratepayer and any agent they have representing them

Section 44a Partly Occupied Hereditaments – the Council's Policy

- H.3 The Council will also consider applications for S44a from all ratepayers, whose premises meet the criteria. Each case will be considered on its own merits on a case-by-case basis. The Revenues Manager will consider applications.
- H.4 In determining the application the following matters will be taken in to consideration:
- (a) Whether, the premises will be unoccupied for a short term;
 - (b) The reasons for the temporary un-occupation;
 - (c) Whether it would be more appropriate for the ratepayer to apply to the Valuation Officer Agency to have the premises reassessed; and
 - (d) Whether it is reasonable to grant the relief;
- H.5 The Council will grant any relief based on the Valuation Office Agency's certificate (as required by the legislation). The Revenues and Benefits Manager will determine the period of any relief and it will be for a short term only. **It should be noted that Applications will not be considered for retrospective periods after which full occupation has taken place.**

Appendix I

Section 49 – Hardship Relief

Section 49 – Hardship Relief

General explanation

- I.1 The Council is able to exercise its discretion under Section 49 of the Local Government Finance Act 1998 to provide either partial or full relief for non-domestic rate payments in cases of hardship where it would be reasonable to do so having due regard to the interests of council tax payers in general.

Section 49 Hardship Relief – the Council’s Policy

- I.2 The Council will consider applications for hardship relief from individuals and organisations based on their own merits on a case-by-case basis. The Revenues and Benefits Manager will consider applications.
- I.3 In making decisions on whether to award the relief the Council takes into account the following criteria (not listed in any priority):
- Any reduction or remission of rates on the grounds of hardship should be the exception rather than the rule;
 - Any reduction of the rates must be shown to be significant to the future viability of the business;
 - The business must continue to trade;
 - Cash flow forecast for a minimum of the next twelve months must be provided together with a comprehensive Business Plan incorporating a brief history of the business;
 - The test of "hardship" is not strictly confined to financial hardship and that this, in itself, is not a deciding factor;
 - The loss of the business would reduce amenities of an area if it is the sole provider of a service in the area;
 - The loss of the business would worsen the employment prospects in the area;
 - The interests of the Council Taxpayers of the area would be best served by awarding the relief;
 - The business must demonstrate how it is beneficial to the local community and why it is currently suffering financial hardship;
 - The business provides employment to local residents in an area where employment opportunities are limited;
 - Independent advice given by banks or financial advisors should be sought to demonstrate the future viability of the business;
 - Applications will only be considered where signed by the ratepayer, or, where an organisation is the ratepayer, an appropriately authorised representative of the organisation; and
 - The ratepayer will provide additional information as deemed necessary by the Council to be essential in order for a fair evaluation of the application.

Appendix J
Application Forms for Reliefs and Reductions

J.1 These can be found at <http://infonet.harlow.gov.uk/business-rates>