

Item No. 23.	Classification: Open	Date: 19 September 2017	Meeting Name: Cabinet
Report title:		Non-domestic Rates - Discretionary Rate Relief Policy for Revaluation Relief, Supporting Small Businesses Relief and Pubs Relief	
Ward(s) or groups affected:		All	
Cabinet Member:		Councillor Fiona Colley, Finance, Modernisation and Performance	

FOREWORD – COUNCILLOR FIONA COLLEY, CABINET MEMBER FOR FINANCE, MODERNISATION AND PERFORMANCE

In September 2016 Government issued revised valuations for commercial properties used to calculate Business Rates payable from April 2017. In Southwark alone businesses, on average, were subject to an increase of 28% in valuation. Government confirmed a transitional relief scheme for businesses, as per previous revaluations, that would see reduced bills in the first two years but significant increases in years three, four and five. After applying transitional relief businesses in Southwark would still see a total increase of some £54m in the first year with higher increases in future years.

Following significant pressure across the board Government announced some additional relief for businesses and this report seeks approval for the three additional discretionary schemes, changes to small business rate relief, an additional pub relief and a local discretionary fund.

Given that the additional financial assistance was announced after the revised bills were issued for the year and consultation was required the council intends to apply relief automatically, where appropriate, and ensure local businesses receive support as soon as possible. The additional £6.9m over 4 years, ranges from £4.02m in 2017-18 to £0.1m in 2020-21. Despite the council lobbying the Minister to request flexibility over how relief should be applied, this was rejected and therefore businesses will still be paying disproportionately higher bills in years three, four and five.

Whilst the Council supports the additional business rates relief it does not go far enough in mitigating the impact of revaluation for businesses in Southwark.

We have designed our revaluation scheme in accordance with the in-year funding set out by Government with the principle that it is fair and equitable, simple and transparent. A proportion of the funding will also be used to help businesses who may not meet the qualifying criteria but who have been negatively affected by the revaluation.

In line with our Fairer Future principles to promote a strong local economy our scheme targets local small and medium size businesses with multinationals, betting shops and financial services not eligible for relief.

RECOMMENDATIONS

1. That Cabinet notes that following the revaluation of rateable values for businesses within Southwark by Government, business rates payable have increased by £54m in 2017-18.
2. That Cabinet approves the additional four year discretionary rate relief policy for revaluation relief attached as appendix A, as per government's requirement to offer additional relief to the value of £6.9m with any future amendments to be made by an IDM.
3. That Cabinet furthermore agrees to the policy incorporating small businesses and pubs relief.

BACKGROUND INFORMATION

4. As reported to Cabinet in July 2017 (Policy and Resources Strategy: 2017-18 and 2018-19 Financial Remit), in the Government's spring 2017 budget, three business rates related announcements were made aiming to mitigate the impact of the 2017 revaluation. This report sets out the implications and decisions for Southwark for these schemes:
 - a business rates discretionary support fund allocated to local authorities for 2017/18 to 2020/21 (paragraph 17-26)
 - increased targeted support from 2017-18 to 2021-22 for those businesses that lost small business rate relief entitlement as a result of the 2017 revaluation 2017 (paragraphs 27-33)
 - a one year £1,000 business rate discount for public houses with a rateable value of up to £100,000 (paragraphs 34-40).
5. The Government is not amending legislation but councils are expected to use their discretionary powers under Section 47 of the Local Government Finance Act 1988 (which were introduced by the Localism Act 2011) to grant relief and will then be reimbursed by the Government.
6. The Government has established a 4 year discretionary relief fund to support businesses after the 2017 revaluation, but the design and administration of schemes is for local authorities to decide.
7. The government funding requires that the cash allocations that they have defined are offered as relief in the same year. The strategic director of finance and governance made representation to the Minister requesting a variation to this approach that would enable relief to be spread over the full four year period. This would enable the relief to support businesses at the critical time transitional relief reduces and ultimately ends. Unfortunately the Minister indicated that there was no flexibility in the apportionment of the funding between years.

Revaluation relief

a) Introduction

8. From the 1 April 2017 all commercial properties were revalued by the Valuation Office Agency (HMRC) and set a new rateable value upon which business rate bills are calculated. Up until 2010, revaluations were undertaken every 5 years but there was no revaluation in 2015 so this was the first since 2010.
9. The revaluation was intended to be fiscally neutral and not raise additional revenue. However, levels vary regionally with London in particular seeing big increases and in Southwark businesses will pay an additional £54m in business rates for 2017 following the revaluation.
10. The 2017 revaluation resulted in a large number of businesses having significant increases in their rateable values. In response to this the Government announced in the Spring Budget that £300m in national business rate funding would be made available to support businesses facing significant increases.
11. An existing system of transitional relief is available to businesses and applied automatically to their accounts. This reduces year on year. Government has confirmed that as per transitional relief the discretionary relief available must be used 'in-year' therefore businesses will experience significant increases in their rates in years three, four and five.
12. The Government issued a consultation on the scheme which closed on the 7 April 2017. Funding allocations for each local authority were announced on the 28 April 2017 but final guidance was not provided by the Department for Communities and Local Government (DCLG) until the 20 June 2017.
13. Funding for revaluation relief is provided by Government but is not a centrally prescribed scheme. It is up to local authorities to design their own schemes as to how to allocate their share of the funding.
14. Southwark's allocation for those businesses that may qualify for revaluation relief, along with the projected levels of the existing transitional relief scheme are:

	2017-18	2018-19	2019-20	2020-21
Revaluation relief	£4.02m	£1.95m	£0.8m	£0.11m
Existing transitional relief	£16.94m	£11.00m	£6.88m	£3.84m

15. The Government has confirmed that yearly allocations for revaluation relief must be spent in that year and local authorities do not have flexibility in distributing the funding across the four years.
16. The revaluation relief scheme as set out is therefore for the 2017-18 year only. It is not possible to accurately determine the level of relief for future years. Businesses in Southwark are highly transient; meaning the number of eligible businesses in future years is unknown. As a result, a revised scheme will need to be considered each year to ensure the funding from Government is fully

utilised but not exceeded as Southwark would have to meet 30% of any overspend.

b) Southwark's scheme

17. Southwark's scheme is based on the principle that relief should be targeted to small and medium size businesses that are facing a significant increase in their bills this year. Relief will be provided as widely and evenly as possible with the scheme being simple and transparent.
18. Details of the scheme are set out in the discretionary rate relief policy attached as Appendix A. Businesses that are eligible for relief will satisfy the following criteria:
 - The property they occupy has a rateable value below £200,000
 - They were in occupation prior to September 2016
 - They have had an increase in their bills after all relevant reliefs have been applied

Businesses will not qualify if:

- If their increase is below £50.00
- They occupy more than one property in Southwark
- They are a national or multinational company
- They are a betting shop or financial service (e.g. banks, cash points, payday lenders)
- The property is unoccupied
- The property is occupied by Southwark Council, the GLA or another local or central government organisation

c) How relief is calculated

19. Relief will be awarded against the amount a business's bill has increased by in 2017. To provide more relief to small and medium sized businesses a banded relief scheme will be adopted as set out below:

RV size	Reduction %
S (0-28,000)	100%
M (28,001 – 100,000)	85%
L (100,001 – 200,000)	35%

i) Small businesses

Small businesses are defined as having a rateable value of £28,000 and under. Under Southwark's scheme these businesses would receive 100% relief on the amount their bill has increased by in 2017. For example:

2016 bill	2017 bill	Increase	Relief	Relief awarded
£1895	£2495	£600	100% on increase	£600

As all small business will receive 100% relief on the value of their 2017 bill increase they will not pay any more in business rates this year than they did in 2016.

ii) Medium sized businesses

Medium businesses are defined as having a rateable value of £28,001 - £100,000. The amount of relief awarded is dependent on the amount the bill has increased by in 2017 as set out above. For example:

2016 bill	2017 bill	Increase	Relief	Relief awarded
£15,851	£18,189	£2,338	85% on increase	£1,987

In this example the business will pay £16,201 this year, instead of the full bill of £18,189.

iii) Large businesses

Large businesses are defined as having a rateable value of £100,001 - £200,000. The amount of relief awarded is dependent on the amount the bill has increased by in 2017 as set out above. For example:

2016 bill	2017 bill	Increase	Relief	Relief awarded
£75,988	£89,938	£13,950	35% on increase	£4,882

In this example the business will pay £85,055 this year, instead of the full bill of £89,938.

20. Revaluation relief will be calculated on the net liability after all other reliefs have been awarded.
21. Relief will only be awarded if a business remains in occupation of the property and will be re-calculated pro-rata if a business vacates before the 31 March 2018.

d) Awards

22. Relief awards will be applied automatically to accounts without the need for businesses to complete an application form.
23. Roll out of reliefs will begin the week commencing Monday 2 October 2017 and it is estimated that all reliefs will have been awarded within 6 weeks.
24. The relief will be subject to State Aid De Minimis Regulations whereby businesses must not exceed €200,000 of De Minimis aid in a rolling three year period. An award letter will be issued when a relief is granted requiring the ratepayer to confirm they have not received any other State Aid that exceeds this.

e) Additional support

25. Of the £4.02m funding for 2017 £250,000 will be ring-fenced for those businesses that may fall outside the scheme but can prove exceptional circumstances where they have been adversely affected by revaluation.
26. A business would have to apply for this additional support through an application process. Details of this are set out in Appendix A.

Supporting small businesses relief scheme

27. Within the Spring Budget the Government announced a new relief for small businesses who had lost some or all of their Small Business Rates Relief as a result of the revaluation by capping their increases to £600 per annum.
28. Prior to 1 April 2017 businesses with a rateable value of £6,000 or below were entitled to 100% small business rates relief. Those with rateable values of between £6,001 to £12,000 received a tapered relief from 100% to 0%.
29. As a result of the revaluation the Government increased these thresholds to £12,000 for 100% relief and £15,000 for the tapered relief.
30. However, the revaluation caused larger increases for some businesses with the result that some will have lost some or all of their small business rates relief despite the threshold increases. In Southwark approximately 518 businesses lost some or all of their small business rates relief this year.
31. Transitional relief does not provide support in respect of changes in reliefs and therefore those businesses that are losing some or all of their small business rates relief will have faced large increases in their bills.
32. The relief will be subject to State Aid De Minimis Regulations whereby businesses must not exceed €200,000 of De Minimis aid in a rolling three year period. An award letter will be issued when a relief is granted requiring the ratepayer to confirm they have not received any other State Aid that exceeds this.
33. Reliefs will be applied to qualifying business rates accounts from Monday 2 October 2017 and it is estimated that all reliefs will be awarded within 6 weeks.

Pubs relief scheme

34. Within the Government's package to support businesses following the 2017 revaluation a further relief was announced specifically for pubs.
35. The relief provides a £1,000 discount on business rates bills for pubs with a rateable value of under £100,000. Those pubs with a rateable value over this will not receive this additional support.
36. This relief is a prescribed scheme by the Government, further details of eligibility criteria is set out in detail in appendix A.

37. It is estimated that around 211 pubs within Southwark would qualify for this relief.
38. This is a one year scheme with the discount applied to bills for the 2017 year only.
39. The discount will be applied automatically to accounts without the need for businesses to complete an application form.
40. Reliefs will be applied to qualifying business rates accounts from Monday 2 October 2017 and it is estimated that all reliefs will be awarded within 6 weeks.

Funding of reliefs and state aid

41. All reliefs are granted under Section 47 of the Local Government Finance Act 1988 (introduced by the Localism Act 2011).
42. The council will be fully reimbursed through a grant under section 31 of the Local Government Act 2003.
43. The reliefs will be subject to State Aid De Minimis Regulations whereby businesses must not exceed €200,000 of De Minimis aid in a rolling three year period. An award letter will be issued when a relief is granted requiring the ratepayer to confirm they have not received any other State Aid that exceeds this.

KEY ISSUES FOR CONSIDERATION

Policy implications

44. The government funding for the new reliefs applies where the circumstances that attract the relief occur during specific periods:

Revaluation relief – 1 April 2017 to 31 March 2021
Supporting small businesses relief - 1 April 2017 to 31 March 2022
Pubs relief – 1 April 2017 to 31 March 2018

45. The discretionary rate relief policy provides for the reliefs to be granted where the Government will be fully funding the granting of reliefs through a central government grant and there is no cost to the council.

Community impact statement

46. Extensive modelling was carried out to profile the impact of revaluation across businesses in Southwark.
47. The policy provides equality of access to discretionary relief, due to clear criteria for the award of relief and consideration of all awards in the same timescales.

Resource implications

48. The cost of rate relief is met from a central government grant. The estimated amount of relief for the financial year 2017-18 is outlined in the table below:

Type	No. of properties	Value of relief	Total value
Revaluation relief	3,331	35%-100% on bill increase	£4,020,000
Supporting small businesses relief	518	£600 cap on increases	£663,139
Pubs relief	221	Up to £1,000	£208,421
Total	4,125	-	£4,891,560

49. The DCLG announced on the 22 June 2017 a £12,000 flat rate payment of new burdens funding to all local authorities to assist in the administration and implementation of the three new reliefs.
50. A further new burden payment of 50p per bill reissued will be paid at a later date by the DCLG once the exact numbers of affected ratepayers are known.

Consultation

51. A consultation exercise was carried out via Southwark's online consultation hub in August to gather the opinions of local businesses and residents to Southwark's revaluation scheme. The consultation opened on Monday 7 August 2017 and closed on Friday 1 September 2017.
52. The consultation was promoted via the front page of Southwark's website and Twitter account. A number of different businesses and representative bodies were contacted for the consultation to be distributed through their networks including the Southwark BIDs, Southwark Chamber of Commerce, Federation of Small Businesses (Southwark), Community Southwark, The Dulwich Trader and SE5 Forum.
53. In total 40 responses were received. The online consultation received 39 responses, with one response accepted directly via email from Better Bankside BID.
54. The 40 responses are broken down as follows:

Southwark business: 33
Representative bodies: 3 (Blue Bermondsey BID, Better Bankside BID, South Bank BID)
Southwark residents: 3
Precepting authority: Greater London Assembly (GLA)

55. The consultation set out the banded scheme and asked respondents if they supported the scheme. Of the 40 responses:

72% strongly agreed
23% agreed

0% were unsure
0% disagreed
5% strongly disagreed

56. Two respondents strongly disagreed with the proposed scheme. The reason for this is that it is a temporary scheme and they wanted longer term support. The funding is provided by Government for a fixed four year period and continuation of support would be wholly dependent on the Council's financial position at the time.
57. As the precepting authority we were required to consult with the Greater London Authority (GLA) regarding our revaluation scheme. The GLA were directed to our online consultation and they responded on Friday 1 September 2017.
58. The GLA stated it endorsed our scheme, highlighting that it is designed to target ratepayers facing the largest increases, is clear with a straightforward methodology to calculate relief awards and maximises the number of businesses receiving support.

SUPPLEMENTARY ADVICE FROM OTHER OFFICERS

Director of Law and Democracy

59. The report seeks cabinet's approval of a policy on the grant of relief in respect to national non-domestic rates.
60. The decision is one which cabinet is able to make under Part 3 of the council's constitution.
61. The legislative basis for the three schemes of relief announced by the government, and their implementation by the council, is set out in the body of the report. The rules concerning the provision of financial support to organisations (state aid) are also referred to in the body of the report.
62. In the exercise of all of its functions, by section 149 Equality Act 2010 the council must have due regard to the need to
 - (a) eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under this Act;
 - (b) advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;
 - (c) foster good relations between persons who share a relevant protected characteristic and persons who do not share it.
63. Procedural fairness may require the council to undertake consultation before taking a decision on a proposal (*R (Moseley) v Haringey London Borough Council* [2014] LGR 823). Where the council does consult on a proposal, it must always (i) ensure consultation takes place at a formative stage; (ii) give sufficient reasons to permit intelligent consideration and response; (iii) give adequate time for response; further, the response to a consultation must be conscientiously taken into account by a decision-maker before finalising any proposal. Attention is drawn to the report which describes the consultation carried out and feedback.

Strategic Director of Finance and Governance

64. The strategic director of finance and governance notes the proposed recommendation for the approval for the locally agreed 2017-2021 Discretionary Rates Relief Scheme to provide transitional support for Southwark businesses to mitigate the impact of the April 2017 revaluation. In addition that the council's Discretionary Rate Relief policy be updated to include the national government scheme for small businesses rate relief scheme and pubs relief scheme. In total, these three schemes will support over 4,000 businesses to the value of £4.89m.
65. It is regrettable that the ability to use the discretionary relief scheme annual grant allocations more flexibly across the four year period is not permitted and therefore, this proposal ensures we maximise the use of this annual "Revaluation Relief" grant allocation. It is noted that the council bears the risk of 30% of any overspend of this grant.
66. The DRR scheme will need to be reconsidered for 2018-19 with a significantly smaller grant to distribute.
67. The rate relief schemes will be cost neutral, with compensation for reduced business rates income (arising from the application of the rate relief schemes) and the "new burden" costs of implementing the scheme to be paid via a Section 31 grant.

BACKGROUND PAPERS

Background Papers	Held At	Contact
None		

APPENDICES

No.	Title
Appendix A	Non Domestic Rates Discretionary Rate Relief Policy - Revaluation relief, supporting small businesses relief and pubs relief

AUDIT TRAIL

Cabinet Member	Councillor Fiona Colley, Finance, Modernisation and Performance	
Lead Officer	Duncan Whitfield, Strategic Director of Finance and Governance	
Report Author	Dominic Cain, Director of Exchequer	
Version	Final	
Dated	8 September 2017	
Key Decision?	Yes	
CONSULTATION WITH OTHER OFFICERS / DIRECTORATES / CABINET MEMBER		
Officer Title	Comments Sought	Comments Included
Director of Law and Democracy	Yes	Yes
Strategic Director of Finance and Governance	Yes	Yes
Cabinet Member	Yes	Yes
Date final report sent to Constitutional Team		8 September 2017

Southwark Council

Non-domestic rates

**Discretionary rate relief policy for
revaluation relief, supporting small
businesses relief and pub relief.**

1.0 Introduction

- 1.1 This policy relates to revaluation relief, supporting small businesses relief and pub relief that the Council has a discretionary power to award under Section 47 of the Local Government Finance Act 1988, as amended by the Localism Act 2011 and is effective from 1 April 2017.

Revaluation relief

Introduction

- 2.0 The 2017 revaluation led to many businesses facing large increases in their bills. In the spring 2017 budget the government announced an extra £300 million for councils to pay for relief for businesses whose bills have gone up following the 2017 revaluation. Councils are responsible for allocating their share of this money to local businesses. Southwark has been given £6.9m to be awarded over four years commencing 2017/18.

Qualifying Criteria

- 2.1 To qualify the following criteria must be met:
- a rateable value under 200,000
 - the property has to have been occupied from 1 September 2016
 - the occupier must not have more than one property in Southwark
 - must have had an increased bill due to the revaluation
- 2.2 In line with the Council's fairer future principles and Council Plan commitment to promote a strong local economy the following businesses are excluded from claiming:
- betting shops
 - financial institutions (banks, payday lenders, pawn shops etc.)
 - national and multinational companies
- 2.3 In addition to this the following excepted hereditaments are also excluded:
- Southwark Council
 - other local authorities
 - central government
 - NHS property
 - businesses with more than one property in Southwark

How Relief is Calculated

- 2.4 The amount of relief granted depends on the rateable value and the amount the bill has increased due to revaluation.

RV size	Increase capped %
Small (0-28,000)	100%
Medium (28,001-100,000)	85%
Large (100,001-200,000)	35%

- 2.5 The amount of relief to be granted will be assessed and calculated on a daily basis. If a business vacates a premises then the relief will be calculated on a pro-rata basis and a new bill issued.
- 2.6 The relief will be applied against the net bill after all other reliefs including the supporting small businesses relief. However, any business receiving pub relief will have that deducted after revaluation relief.
- 2.7 The minimum award will be £50.00. Where a businesses bill has increased by £49.99 or under no revaluation relief will be awarded.
- 2.8 Where the net rate liability for the day after all other reliefs but before revaluation relief is less than the revaluation relief, the maximum amount of this relief will be no more than the value of the net rate liability.
- 2.9 When calculating the increase in bills, we will assume that the business has been in occupation for all of 2016/2017, and will remain in the property for all of 2017/18. The increase in bills will be calculated assuming that no exemptions or reliefs were awarded in 2016/17.
- 2.10 Future rateable value changes, mergers, splits, or new liabilities dated prior to 1 April 2017 will only qualify for relief if confirmation of the change is received before 1st October 2018. After 1st October 2018 no revaluation relief can be claimed for the 2017/18 year.
- 2.11 If the property rateable value changes, and is backdated to 1 April 2017, we will recalculate the amount of relief based on the new rateable value start date.
- 2.12 Revaluation rate relief is subject to State Aid de Minimis limits. If a business received more than €200,000 in state aid over 3 years then it is their responsibility to inform us.
- 2.13 This relief will only be available between 1 April 2017 and 31 March 2018. Total funding available for this period is capped at £4.02m. There is further funding available for years 2018/19 to 2020/21, the scheme for which will be available in April or May of that year.
- Notification of Award**
- 2.14 Relief will be automatically awarded to businesses that qualify. A notification letter and bill will be sent to the business.

Additional revaluation relief

- 2.15 Some businesses will be experiencing hardship due to the revaluation but do not qualify for this scheme. For this reason, funding has been ring fenced to help businesses that can demonstrate they require extra financial support. This scheme is discretionary.

Supporting small businesses relief

Introduction

3.0 At the Spring Budget, the Chancellor announced that a scheme of relief would be made available to those ratepayers facing large increases as a result of the loss of small business or rural rate relief. The scheme is intended to cap any increase in bills.

Qualifying Criteria

3.1 To qualify for relief the following criteria must be met:

- must have lost some or all of their small business rate relief due to the revaluation and had an increase of more than £600 on their new bill
- must be in occupation of the property
- Charities and Community Amateur Sports Clubs receiving mandatory charity relief will **not** qualify

3.2 The relief will be available from 2017/18 to 2021/22, subject to the property being occupied continuously

How Relief is Calculated

3.3 To support affected 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 p.a. of 5%, 7.5%, 10%, 15% and 15% 2017/18 to 2021/22 all plus inflation. Unlike the transitional relief scheme, 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). 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.

3.4 Businesses that received small business rates relief in 2016/17 but now have a rateable value of over £51,000 or more will not be liable to pay the supplement (1.3p) whilst they are eligible for the supporting small businesses relief scheme.

3.5 Ratepayers 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. A change of ratepayers 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.

3.6 Supporting small businesses relief will be recalculated in the event of a change of circumstances, retrospective or otherwise. This could include, for example, a backdated change to the rateable value.

3.8 Businesses who receive supporting small businesses relief will also qualify for revaluation relief. The revaluation relief will be applied to the net balance on bills after the supporting small businesses relief has been awarded.

3.9 Supporting small businesses relief is subject to State Aid de Minimis limits. If you have received more than €200,000 over 3 years then you must tell us.

Notification of award

- 3.8 Relief will be awarded automatically and a new bill will be issued.

Pub relief

Introduction

- 4.0 At the Spring Budget, the Government announced a new relief scheme for pubs that have a rateable value of below £100,000. Under the scheme, eligible pubs will receive a £1000 discount on their bill. The relief will have effect for 2017/18 only.

Qualifying Criteria

- 4.1 To qualify for pub relief the following criteria must be met:

- A rateable value of less than £100,000
- The pub should
 - be open to the general public
 - allow free entry other than when occasional entertainment is provided
 - allow drinking without requiring food to be consumed
 - permit drinks to be purchased at a bar

The Valuations Office Agency official description of the property will be used to determine which premises are pubs.

The following premises will **not** qualify for the relief:

restaurants	music venues	snack bars	exhibition halls
cafes	festival sites	guesthouses	cinemas
nightclubs	theatres	boarding houses	concert halls
hotels	museums	sporting venues	casinos

- 4.2 Pubs that are part of a chain can receive relief but this is subject to meeting State Aid requirements.

How relief is calculated

- 4.3 All eligible pubs will receive £1000 discount on their bill.
- 4.4 The relief will be calculated on a daily basis. If you vacate the premises before the end of the financial year we will calculate how many days you have been in the property and reduce the amount you have been awarded.
- 4.5 Where the net rate liability after all other reliefs but before pub relief is less than £1000, the maximum amount of this relief will be no more than the value of the net rate liability. For example, if your net bill is £600 then you will only receive £600 pub relief.
- 4.6 The relief is only available for the period 1 April 2017 to 31 March 2018.

Notification of award

- 4.7 The relief will be automatically applied to qualifying accounts. We will send a new bill showing the relief awarded.

Appeals

- 5.0 Where an application for discretionary rate relief is refused, any appeal against this decision must be made in writing, together with evidence to support the reasons for the appeal
- 5.1 The appeal will be considered by a manager who has not previously considered the application. The decision reached will be notified in writing within 30 days
- 5.2 If an appeal is unsuccessful, then judicial review is the means by which a decision of a billing authority under its power to grant discretionary rate relief may be challenged. Independent legal advice must be sought if this course of action is taken.