Bath & North East Somerset Council		
MEETING/ DECISION MAKER:	**Cllr Samuel, Cabinet Member for Resources**	
MEETING/ DECISION DATE:	**On or after 15 Feb 2020**	EXECUTIVE FORWARD PLAN REFERENCE: **E 3200**
TITLE:	**Appendix F to the Discretionary Rates Relief Policy**	
WARD:	All	
AN OPEN PUBLIC ITEM		
List of attachments to this report: Appendix F to the Discretionary Rate Relief Policy		

1   THE ISSUE

The updated Appendix F to the Bath and North East Somerset Council Non-Domestic Rate Relief Policy gives guidance to officers administering claims for discretionary relief under discretionary powers provided by the Local Government Finance Act 1988 ("The 88 Act").

Appendix F covers:

Local Newspaper Relief

Business Rates Relief Scheme for Pubs

Businesses Rates Retail Discount

The update is required to allow Officers to be able to make further awards of Business Rates Relief to qualifying ratepayers in respect of the 2020/21 financial year and beyond.

2   RECOMMENDATION

The Cabinet Member is asked to approve the proposal relating to these reliefs in the

attached Appendix F

3   THE REPORT

3.1 The Government has introduced several measures to provide Business Rates relief to qualifying ratepayers and guaranteed to reimburse local authorities for the local share of these discretionary reliefs using a grant under Section 31 of the Local Government Act 2003.

3.2 The reliefs relating to the Business Rates Relief Scheme for Pubs, Local Newspaper Offices and Retail Discount are prescriptive and, although a discretionary power, clear guidance on its administration is provided by the Ministry for Housing, Communities and Local Government.

3.3 The Government introduced the Business Rate Retail Discount Scheme in the 2018 budget. This granted a discount of 33% on qualifying retail premises with a rateable value below £51,000 in the 2019/20 Financial Year. For the 2020/21 Financial Year this discount has been increased to 50%. This appendix updates the policy already in place to reflect this uplift.

3.4 In the 2020 central government announced an extension of the £1,500 Local Newspaper relief for a further 5 years until 31/02/2025. This Appendix adds to the previous scheme already in place.

3.5 On 27 January 2020 the Government announced that a £1,000 relief would be re-introduced and could be granted to Public Houses with a rateable value of less than £100,000 for the year 2020-21. The full qualifying criteria are listed in the policy.

4   STATUTORY CONSIDERATIONS

4.1 The Localism Act of 2011 ("The 11 Act") amended the discretionary powers available to Councils with effect from 1st April 2012. Specifically, section 69 of The 11 Act amended section 47 of The Local Government Finance Act 1988("The 88 Act"). Section 47 of the 88 Act enables the Council to grant relief to any ratepayer, including profit making organisations and individuals, with the proviso that awarding relief is in the interests of its Council Tax payers.

4.2 The decision is exempt from call in by virtue of Paragraph 5 of Part 4 D 1 of the Constitution due to the need to process the Annual Billing Run on the 24 February 2020 and any call in would result in the Council failing to meet that deadline.

5   RESOURCE IMPLICATIONS (FINANCE, PROPERTY, PEOPLE)

5.1 As these reliefs are funded by Central Government there will be no financial cost to the Council in making these changes.

6   RISK MANAGEMENT

6.1   A risk assessment related to the issue and recommendations has been undertaken, in compliance with the Council's decision-making risk management guidance.

7   CLIMATE CHANGE

7.1   N\A

8   OTHER OPTIONS CONSIDERED

8.1   None

9   CONSULTATION

The Council has sought the views of the Institute of Revenues Rating and Valuation, The Ministry for Housing, Communities and Local Government and has considered the views and local schemes operated by other Councils.

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Background papers	None
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