

## Bath & North East Somerset Council

MEETING/ DECISION MAKER:	Cllr Samuel, Cabinet Member for Resources	
MEETING/ DECISION DATE:	On 16 June 2022	EXECUTIVE FORWARD PLAN REFERENCE:
		E3381
TITLE:	Appendix I to the Discretionary Rates Relief Policy	
WARD:	All	
<b>AN OPEN PUBLIC ITEM</b>		
<b>List of attachments to this report:</b> Appendix I to the Discretionary Rate Relief Policy		

### 1 THE ISSUE

The updated Appendix I 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 I covers:**

Covid Additional Relief Fund

The update is required to allow Officers to be able to make awards of Business Rates Relief to qualifying ratepayers in respect of the 2021/22 financial year.

### 2 RECOMMENDATION

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

### 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 Central Government has provided the authority with funding to assist those ratepayers whose businesses have been, and continue to be, affected by the Pandemic but that are ineligible for existing support linked to Business Rates. Relief under this scheme will only be available to reduce chargeable amounts in respect of the 2021/22 financial year.
- 3.3 Whilst funding is provided by Central government it is for the Council to decide its own local scheme and determine in each individual case whether to grant this particular relief.

#### **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.

#### **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.

<b>Contact person</b>	Rob Brunton
<b>Background papers</b>	None
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