

Bath & North East Somerset Council

MEETING/ DECISION MAKER:	Cllr Samuel, Cabinet Member for Resources	
MEETING/ DECISION DATE:	28 th February 2023	EXECUTIVE FORWARD PLAN REFERENCE:
		E3454
TITLE:	Appendix J to the Discretionary Rates Relief Policy	
WARD:	All	
AN OPEN PUBLIC ITEM		
List of attachments to this report: Appendix J to the Discretionary Rate Relief Policy		

1 THE ISSUE

The updated Appendix J 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 J covers:

- 1) Retail, Hospitality and Leisure Business Rates Relief 2023/24
- 2) 2023 Supporting Small Business Relief

The update is required to allow Officers to be able to make awards of Business Rates Relief to qualifying ratepayers in respect of the 2023/24 financial year.

2 RECOMMENDATION

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

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 affected by both the 2023 Revaluation and to support the high street. Relief under this scheme will be available to reduce chargeable amounts in respect of the 2023/24 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 Central Government policy, they are funded by Central Government so 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.

Contact person	Rob Brunton, Business Rate and BID Team Leader Rob_Brunton@bathnes.gov.uk
Background papers	None
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