

Bath & North East Somerset Council

DECISION MAKER:	Cllr Mark Elliott, Cabinet Member for Resources	
DECISION DATE:	On or after 15 th March 2025	EXECUTIVE FORWARD PLAN REFERENCE:
		E 3602
TITLE:	NDR Discretionary Relief Policy – amendment 25/26	
WARD:	All	
AN OPEN PUBLIC ITEM		
List of attachments to this report: Appendix 1 – Proposed Business Rates Discretionary Relief Policy Appendix 2 – Current Business Rates Discretionary Relief Policy		

1 THE ISSUE

The Central Government has announced changes to the Retail, Hospitality, and Leisure relief scheme effective from 1st April 2025. The current policy needs to be updated to include this new information and remove outdated details. The existing policy is overly lengthy, fragmented, and contains redundant sections. Consolidating the policy will streamline its content, making it more concise and easier to follow. By implementing a new, streamlined policy, we aim to enhance clarity and compliance.

2 RECOMMENDATION

The Cabinet member is asked to;

Approve the new policy

3 THE REPORT

The creation of a new policy is essential to address the issues of outdated information, excessive length, and the need for consolidation. By implementing a new, streamlined policy that incorporates the latest changes, we aim to improve clarity, compliance, and overall efficiency within the service.

3.1 Outdated Information: The existing policy contains information that is no longer relevant or applicable to our current operations. This could lead to confusion and inefficiencies. Updating the policy will ensure that it reflects the latest practices and regulations, thereby improving its effectiveness.

3.2 Excessive Length: The current policy is excessively long, making it to navigate and understand. This results in increased time spent on policy-related enquiries.

A streamlined policy will be more user-friendly, encouraging better adherence and reducing the time required to find relevant information.

3.3 Need for Consolidation: The existing policy is fragmented and contains redundant sections. Consolidating the policy will streamline its content, making it more concise and easier to follow. This will eliminate confusion and redundancy, leading to more efficient implementation and compliance.

3.4 Incorporation of New Changes: The policy needs to be updated to incorporate new changes to backdating and changes to Retail, Hospitality, and Leisure Relief. These updates are crucial to ensure that the policy remains relevant and effective.

4 STATUTORY CONSIDERATIONS

Section 47 of the Local Government Finance Act 1993 allows Local Authorities to reduce the rate liability for certain properties in specific circumstances. This provision gives local authorities the discretion to grant relief on business rates to properties that meet certain criteria.

5 RESOURCE IMPLICATIONS (FINANCE, PROPERTY, PEOPLE)

No new changes are being introduced that will have any financial impact on the council.

6 RISK MANAGEMENT

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

7 EQUALITIES

An equalities assessment has been carried out and no issues have been identified.

8 CLIMATE CHANGE

This decision has no impact on this.

9 OTHER OPTIONS CONSIDERED

None

10 CONSULTATION

S151 Officer & Monitoring Officer

Contact person	Amanda Dalton-Jones, Revenues Manager
Background papers	RHL Guidance (bril) https://www.gov.uk/guidance/business-rates-relief-202526-retail-hospitality-and-leisure-scheme#content
Please contact the report author if you need to access this report in an alternative format	