



TRAFFORD COUNCIL

National Non-Domestic Rates Discretionary Rate Relief Policy

Graeme Bentley
Director of Finance and Systems

PART ONE

GUIDELINES FOR RATE RELIEF TO CHARITABLE AND OTHER ORGANISATIONS

1.1 The legislation for councils to grant discretionary rate relief to charities, certain not-for-profit or philanthropic bodies, community amateur sports clubs and certain properties within rural settlements is set out in Section 47 of the Local Government Finance Act 1988. Section 69 of the Localism Act 2011 amends Section 47 of the Local Government Finance Act to grant relief in any circumstances.

The granting of discretionary rate relief to charitable and other organisations in respect of National Non-Domestic Rate (NNDR) is delegated to the Director of Finance and Systems and every application will be determined on its merits having regard to the following guidelines.

1.1.1. Applications will generally be refused where:-

- a) A substantial portion of the organisation's income comes from bar receipts;
- b) Membership of the organisation is restricted by the amount of the subscription or other limiting factors which preclude the whole of the public from having effective access to the organisation's activities;
- c) 80% mandatory relief is already given except for Scout and Guide headquarters and Citizens Advice Bureaux;
- d) A club is run for political purposes;
- e) There would be duplication of financial assistance where grant aid of any other kind is being given by the local authority directly or under Section 48 of the Local Government Act 1985;
- f) The applicant is a Housing Association.

1.1.2. Discretionary Relief to amateur sports clubs and other types of community organisations and societies will be set at a minimum rate of 20% for those who qualify.

PART TWO

SPRING AND AUTUMN BUDGET MEASURES.

Guidelines for Discretionary rate relief in respect of 2023/24 & 2024/25 Retail, Hospitality and Leisure (RHL) relief scheme and 2023/24 Supporting Small Business (SSB) relief scheme.

2.1 Section 47 of the Local Government Finance Act 1988 (as amended) allows the Council to use its discretionary powers to grant discretionary rate relief. The government have determined that the Council can use its discretionary powers in respect of the 2023/24 & 2024/25 Retail, Hospitality and Leisure (RHL) relief scheme and 2023/24 Supporting Small Business (SSB) relief scheme. The granting of these reliefs is delegated to the Director of Finance and Systems who will consider applications from organisations that meet the criteria having regard to the following guidelines:

2.2 2023/24 & 2024/25 Retail, Hospitality and Leisure (RHL) relief scheme

2.2.1 The 2023/24 Retail, Hospitality and Leisure (RHL) relief scheme will provide eligible, occupied, retail, hospitality, and leisure properties with 75% relief, up to a cash cap of £110,000 per business. Under the cash cap, no ratepayer can in any circumstances exceed the £110,000 cash cap across all of their hereditaments in England. Where a ratepayer has a qualifying connection with another ratepayer then those ratepayers should be considered as one ratepayer for the purposes of the cash caps. The RHL relief scheme guidance provides local authorities with information about the intended operation and delivery of the policy. The Government has published guidance setting out the eligibility criteria for the scheme. This guidance can be found at: <https://www.gov.uk/government/publications/business-rates-relief-202324-retail-hospitality-and-leisure-scheme-local-authority-guidance>

2.2.2 The 2024/25 Retail, Hospitality and Leisure (RHL) relief scheme will provide eligible, occupied, retail, hospitality, and leisure properties with 75% relief. The total value of relief available per business, whether occupying one or more properties, is capped at £110,000. Any ratepayer who would be eligible for a sum of relief above £110,000 if there were no cap in place, should be awarded relief up to the full value of £110,000 (as has been the policy for previous years). The Government has published guidance setting out the eligibility criteria for the scheme. This guidance can be found at:

[Business Rates Relief: 2024/25 Retail, Hospitality and Leisure Scheme](#)

2.3 2023/24 Supporting Small Business (SSB) relief scheme

2.3.1 At Autumn Statement 2022 the Chancellor announced that a new Supporting Small Business (SSB) relief scheme which will cap bill increases at £600 per year for any business losing eligibility for Small Business Rate Relief or Rural Rate Relief at the 2023 revaluation. The scheme also provides support for those previously eligible for the 2022/23 SSB scheme and facing large increases in 2023/24 but in those cases for one further year only. The Government has published guidance setting out the eligibility criteria for the scheme. This guidance can be found at:

<https://www.gov.uk/government/publications/business-rates-relief-2023-supporting-small-business-relief-local-authority-guidance>

2.4 Backdating of a decision

2.4.1 A decision to grant relief by the council will not be valid as regards a day if made more than six months after the end of the financial year in which the day falls

2.5 Right of Appeal

2.5.1 In all cases where an organisation disagrees with the Council's decision, an appeal may be made in writing to the Corporate Director of Finance & Systems within one calendar month from the date of the decision notice.

The Council is committed to the fight against fraud in all its forms and has a zero tolerance fraud policy. A business who tries to fraudulently claim a discretionary rate relief by falsely declaring their circumstances, providing a false statement or evidence in support of their application, may have committed a criminal offence. Where fraud is suspected, the Council will investigate and this may lead to criminal proceedings