



TRAFFORD COUNCIL

National Non-Domestic Rates Discretionary Rate Relief Policy

Graeme Bentley
Director of Finance and Systems

Purpose and scope

- 1.1 This policy sets out how Trafford Council will use its **discretionary powers** to award relief from National Non-Domestic Rates (NNDR, or 'Business Rates') to qualifying ratepayers in the borough. Discretionary reliefs are awarded under **Section 47 of the Local Government Finance Act 1988** (as amended).
- 1.2 The policy applies to:
 - **Top-up** reliefs for organisations in receipt of mandatory relief (e.g., charities and CASCs).
 - **Discretionary** reliefs for not-for-profit organisations and other local discounts that further Trafford's strategic priorities.
 - **Government-directed schemes** delivered under Section 47 and funded by Section 31 grant (e.g., 2026 Supporting Small Business Relief; Pubs and Live Music Venues Relief; EV Charging Points relief), where the Council must have regard to published guidance
 - **Backdating matters**
- 1.3 Decisions will be made under the Council's Scheme of Delegation. For Government-directed schemes, officers will determine awards in line with guidance.
- 1.4 Given the scale and pace of national change (new multipliers, revaluation, and new reliefs), the Director of Finance and Systems, in consultation with the relevant Executive Member, is authorised to make future updates to this policy where necessary to reflect new legislation or Government guidance, ensuring timely implementation.
- 1.5 Relief will not be awarded in any circumstances where it appears that an award will result in the ratepayer receiving subsidy that is above the current de minimus level. However, it remains the responsibility of the business to ensure that discretionary rate relief will not result in exceeding subsidy limits. Businesses should maintain records of all subsidies received, as these can be requested by the Council at any time. For further information, visit subsidy control (GOV.UK website).

2. Policy Principles

- 2.1 Trafford will award discretionary reliefs that:
 - Support **community benefit** and social value.
 - Are **clearer and transparent**.
 - Are **lawful** under s.47 LGFA 1988

- 2.2 Where Government prescribes eligibility and mechanics (e.g., **2026 SSBR, Pubs & Live Music Venues Relief, EVCP relief**), Trafford will administer in line with national guidance and claim reimbursement.

PART ONE

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.
- 1.2 The granting of discretionary rate relief can be considered where:
- a business is experiencing hardship
 - part of a property cannot be used for a period of time
- 1.3 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.
- 1.3.1. 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.

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

PART TWO

Government directed discretionary schemes (2026 onwards)

Discretionary Rate Relief in respect of 2025/26 Retail, Hospitality and Leisure (RHL) relief scheme, the 2026 Supporting Small Business (SSB) relief scheme, Film Studio and Pubs and Live Music Venues 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 2025/26 for the Retail, Hospitality and Leisure (RHL) relief scheme, 2026 Supporting Small Business (SSB) relief scheme, Film Studio relief and Pubs and Live Music Venues Relief scheme.

- Trafford will adopt a **local s.47 scheme** consistent with Government guidance; awards are **reimbursed via Section 31**

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 2025/26 Retail, Hospitality and Leisure (RHL) Relief Scheme

2.2.1 The 2025/26 Retail, Hospitality and Leisure (RHL) relief scheme will provide eligible, occupied, retail, hospitality, and leisure properties with 40% 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: 2025/26 Retail, Hospitality and Leisure Scheme - GOV.UK](#)

2.3 2026 Supporting Small Business (SSB) Relief Scheme

2.3.1 At the 2025 Autumn Budget, the Chancellor announced that the 2026 SSBR scheme will cap bill increases at £800 per year or the relevant caps within transitional relief (whichever is the greatest) for any business losing eligibility for certain reliefs, including Small Business Rate Relief,

RHL Relief, Rural Rate Relief, at the 2026 revaluation. The scheme also provides support for those previously eligible for the 2023 SSB scheme with a one-year extension from 1 April 2026. The Government has published guidance setting out the eligibility criteria for the scheme. This guidance can be found at:

[Business Rates Relief: 2026 Supporting Small Business Relief, local authority guidance - GOV.UK](#)

Supporting Small Business Relief Summary

- **Purpose:** Caps bill increases for businesses that lose **Small Business Rate Relief, Rural Rate Relief, 40% RHL relief (2025/26)** or 2023 SSBR because of the 2026 revaluation.
- **Key caps:** Increase limited to **£800** per year or relevant **transitional caps**, whichever is higher (2026/27–2028/29).

2.4 Film Studio Relief

2.4.1 At the March 2024 Budget, the Chancellor announced that eligible film studios in England will receive a 40% reduction on gross business rates bills until 2034. The relief once implemented will be backdated to 1 April 2024. The Government has published guidance setting out the eligibility criteria for the scheme. This guidance can be found at:

[Business rates: Film studio relief - local authority guidance - GOV.UK](#)

2.5 Pubs and Live Music Venues Relief

2.5.1 The government announced on the 27 January 2026 that eligible pubs and live music venues will benefit from a 15% business rates relief on top of the support announced at the Autumn Budget 2025. Their bills will then be frozen in real terms for a further 2 years. The Government has published guidance setting out the eligibility criteria for the scheme. This guidance can be found at:

[3/2026: Pubs and Live Music Venue Relief local authority guidance - GOV.UK](#)

Pubs and Live Music Venues Relief Summary

- **Purpose:** Additional **15%** relief in **2026/27** for eligible pubs and live music venues; real-terms bill freeze for a further two years (per central policy).
- **Eligibility:** Definitions of 'pub' and 'live music venue' as set out in Government announcement and Business Rates Information Letter **3/2026**; Trafford will determine borderline cases using the **policy intent** and published criteria.

2.6 **Electric Vehicle Charging Points (EVCP) Summary**

- **Purpose:** Up to **10-year 100% relief** for eligible EV charging points and EV-only forecourts separately assessed by the VOA (expected to commence post-1 April 2026).

2.7 **Award period**

2.7.1 Discretionary rate relief will normally expire at the end of the financial year in which the award is made or cease from the date liability for Business Rates ends, whichever is the earliest.

2.7.2 Where relief is granted based on the status of an organisation, the award will continue without the need for a new application unless membership circumstances change, which should be reported to the Business Rates team to reassess entitlement.

2.8 **Review/withdrawal:** Trafford may review, vary or withdraw an award where information changes or was inaccurate. Recipients must notify the Council of relevant changes within 21 days of occurrence.

2.9 **Backdating of a Decision:** Where legislation/guidance permits (e.g., national schemes), Trafford may backdate discretionary awards; otherwise, backdating will be considered case-by-case having regard to evidence and fairness

2.9.1 A decision to grant relief by the Council will not be valid if made more than six months after the end of the financial year in which the day falls.

2.10 **Revaluation and adjustments:** Bills may be recalculated if VOA alters rateable values or if use changes; reliefs will be recalculated accordingly.

2.11 **Right of Appeal**

2.11.1 There is no statutory right of appeal against a discretionary decision. However, Trafford offers an internal review on request within 28 days of the decision. An appeal may be made in writing to the Director of Finance & Systems. A senior officer not involved in the original decision will review the case. This does not affect the right to complain to the Council or the Local Government and Social Care Ombudsman about process.

2.12 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.

2.12.1 Trafford may refuse, reduce, recover or prosecute where relief is claimed or retained fraudulently or in error. Applicants must notify the Council promptly of any change of circumstances affecting eligibility.