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TAMESIDE METROPOLITAN BOROUGH COUNCIL

BUSINESS RATES

DISCRETIONARY RELIEF POLICY

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Tameside Council Business Rates Discretionary Relief Policy

Section 69 of the Localism Act 2011 amends Section 47 of the Local Government Finance Act 1988 and permits the Council to award discretionary relief on eligible Business Rates accounts. Discretionary relief is usually granted for up to one financial year at a time. Any relief awarded will be subject to an annual review process. The Council reserves the right to review the award should the circumstances of the business, organisation or liable ratepayer change during the period of the award.

Discretionary Rate Relief

Charities and registered Community Amateur Sports Clubs (CASC's) are entitled to a mandatory 80% relief where the property is occupied by the registered charity or club and is wholly or mainly used for charitable purposes of the charity (or of that and other charities), or for the purposes of the club (or of that and other clubs). A further discretionary award of 10% is available for these properties in Tameside. Applications can be made at [topupform.pdf \(tameside.gov.uk\)](https://www.tameside.gov.uk/topupform.pdf)

Not for profit organisations and voluntary, community and faith sector groups (VCFS) may be granted up to a maximum of 90% discretionary relief. The organisation must be non-profit making, whose main objectives are charitable or are otherwise philanthropic or religious, or concerned with education, social welfare, science, literature, the fine arts or the provision of recreation. Applications can be made at [Discretionary Relief Application Form \(tameside.gov.uk\)](https://www.tameside.gov.uk/Discretionary-Relief-Application-Form)

The backdating of Discretionary Rate Relief is subject to a maximum period of 6 months from the end of the financial year to which it relates, subject to eligibility and application.

Other Reliefs Awarded under the Discretionary Policy

Retail, Hospitality and Leisure Relief

In the Autumn statement on 22 November 2023, the government announce Retail, Hospitality and Leisure Relief for the year 2024/2025. Although this relief is fully funded by central government it must be administered under the local discretionary relief policy in accordance with legislation. This relief provides eligible occupied retail, hospitality, and leisure properties with a 75% relief, up to a cash cap of £110,000 per business. This relief will be automatically applied to bills where the Council believes businesses to be eligible.

Relief for Local Newspapers

Government introduced Local Newspaper Relief from 01 April 2020. This relief is applied to office premises used for journalists and local newspaper reporters up to a maximum of £1,500 a year for 5 years from 1 April 2020. The discount is awarded based on one eligible property per newspaper even if more than one property is used as offices for the newspaper. Although this relief is fully funded by central government it must be administered under the local discretionary relief policy in accordance with legislation. Newspaper relief will end on 31 March 2025.

Supporting Small Business Relief

In the Autumn Statement 2022 the government announced 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. This relief will be for years 2023/2024, 2024/2025 and 2025/2026. 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. Although this relief is fully funded by central government it must be administered under the local discretionary relief policy in accordance with legislation

2023/24 Supporting Small Business (SSB) relief scheme guidance can be found here [Business Rates Relief: 2023 Supporting Small Business Relief, local authority guidance - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/business-rates-relief-2023-supporting-small-business-relief-local-authority-guidance)

The backdating of reliefs is subject to a maximum period of 6 months from the end of the financial year to which it relates, subject to eligibility.

Fraud

Central Government and Tameside Council will not tolerate any business falsifying their records or providing false evidence to gain this relief, including claiming support above the cash cap or the exemption threshold. A ratepayer who falsely applies for any relief or provides false information or makes false representation in order to gain relief may be guilty of fraud under the Fraud Act 2006 and monies paid may be recovered.