

Report to:	EXECUTIVE CABINET
Date:	30 August 2017
Executive Member/Reporting Officer:	Councillor Jim Fitzpatrick—First Deputy (Performance and Finance) Ilys Cookson – Assistant Director (Exchequer Services)
Subject:	BUSINESS RATES RELIEFS AND THE SETTING OF A NEW DISCRETIONARY RATES RELIEF POLICY AS A RESULT OF INCREASES ARISING FROM THE 2017 REVALUATION.
Report Summary:	<p>The government has introduced three new business rates reliefs to cushion the effects of the 2017 national revaluation which are:</p> <ul style="list-style-type: none"> • Supporting Small Business Relief (SSB) • New rate relief scheme for pubs • New discretionary relief scheme <p>The consultation and equalities impact assessment for Discretionary Rate relief is detailed in this report.</p>
Recommendations:	It is recommended that the discretionary (revaluation support) rate relief scheme as detailed in Section 8 is adopted retrospectively from 1 April 2017 and remains in operation until government funding ceases.
Links to Community Strategy:	The collection of business rates and award of reliefs links to a prosperous community by ensuring that those who are eligible to receive business rates relief do so.
Policy Implications:	The introduction of new Discretionary Rate Relief requires a policy against which applications may be assessed. Consultation has taken place and an equalities impact assessment completed. The award to eligible businesses will change each year to fit the funding envelope provided by central government.
Financial Implications: (authorised by Section 151 Officer)	<p>The Government has announced funding allocations intended to cover the cost of new discretionary rate relief schemes. The maximum funding allocation for Tameside totals £490k over the four year period 2017/18 to 2020/21. Funding of £12k has also been made available for the administrative cost of the new schemes.</p> <p>Government will reimburse the Council for the actual cost of a new discretionary rates relief policy, up to the maximum funding allocation. Therefore, if the Council's scheme remains within the maximum funding allocation, there will be no financial implications for the Council. The principle of the Council's new discretionary scheme is that the total cost of reliefs granted will not exceed the funding available. Any cost of the new discretionary rate relief policy in excess of the funding allocation will need to be financed from the Council's budget.</p>

**Legal Implications:
(authorised by Borough
Solicitor)**

Whilst s47 of the Local Government Finance Act 1988 did not place any legal obligation on the Council to consult regarding the new Discretionary Relief scheme, as part of devising a fair and reasonable scheme it was appropriate to consult with the business community, precepting bodies and other interested parties. Members must be satisfied that the consultation process has been full and transparent and have regard to that consultation before making any decision.

Members must also read and have regard to the Equality Impact Assessment before any decision is taken.


This will reduce the risk of challenge to the scheme itself and also to decisions made under the scheme.

Risk Management:

The risks are as set out in Section 9 of this report.

Access to Information:

The background papers relating to this report can be inspected by contacting Ilys Cookson, Assistant Director (Exchequer Services):

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 e-mail: ilys.cookson@tameside.gov.uk

1. BACKGROUND

- 1.1 Following the revaluation of business rates which took effect from 1 April 2017, the Chancellor of the Exchequer announced in the Spring budget that schemes of relief would be made available to ratepayers facing large increases to business rates bills.
- 1.2 The Department of Communities and Local Government (DCLG) also introduced transitional arrangements to phase in any large increases in the amount of rates payable. Both Transitional Relief and Small Business Rates Relief (SBRR) were in place in previous years and both are awarded automatically, subject to eligibility, at the start of the financial year.
- 1.3 However, it was clear that while Transitional Relief was intended to cushion the potential impact of revaluation arrangements on business rate bills, the changes in the loss of other reliefs such as small business or rural rates relief meant that some businesses may be facing a very large increase in the amount of rates payable from April 2017.
- 1.4 In March 2017 the Government announced the introduction of 3 new relief schemes, in addition to the existing Transitional Relief and Small Business Rates Relief already in place, to support business rate payers facing an increase in bills as a result of revaluation. The three new schemes are:
 - Supporting Small Business Relief (SSB)
 - New rate relief scheme for pubs
 - New discretionary relief scheme
- 1.5 Guidance on the administration of the new schemes was released on 20 June 2017. Although all the new reliefs are fully funded by government, specific guidance was released on how SSB and Pub Relief only are to be administered.
- 1.6 It is for local authorities to decide how the new Discretionary Relief should be administered to the most hard pressed ratepayers as a result of revaluation. This report details the results of consultation with the business community, precepting bodies and other interested parties, on the design of the discretionary scheme. The report also details the associated equalities impact assessment and details the steps to be taken to implement each of the new reliefs.
- 1.7 Consultation has taken place on only one of the reliefs (Discretionary Relief), however, it is important to consider each of the reliefs due to the interdependency and effect of several reliefs on some business rates accounts.
- 1.8 There are 7,436 business rates premises in Tameside as at 01 July 2017. No business rates premises in Tameside are eligible to receive rural rates relief.

2 NEW RELIEFS AVAILABLE

- 2.1 The effect of being awarded a relief results in a lower amount of business rates to be paid and so this is a positive step for ratepayers.
- 2.2 The existing Small Business Rates Relief (SBRR) scheme, in place prior to the revaluation, has also been extended from 01 April 2017 to include business premises with a rateable value with to up to £12,000 who will receive a 100% relief and therefore nil is payable. Premises with a rateable value of between £12,001 and £15,000 would qualify for a tapered relief. This increase in thresholds ensures that most ratepayers that were entitled to SBRR in 2016/17 and many additional businesses do not have any business rates liability in 2017/18. Those small businesses with a rateable value of between £12,001 and £15,000

who would not previously have qualified for relief will now pay a reduced amount in 2017/18.

- 2.3 A summary of each of the new reliefs is detailed below.
- 2.4 Supporting small business rates relief scheme (SSB): This is introduced for businesses facing very large increases in rate bills due to the loss of small business rates relief for which the business may have been in receipt prior to revaluation. In the first year of the scheme this means all ratepayers losing some or all of their small business rate relief will see the increase in their bill capped at £600.
- 2.5 New rate relief scheme for pubs: Any pub with a rateable value below £100,000 is eligible to receive a £1,000 discount subject to receipt of an application.
- 2.6 New discretionary rate relief scheme: This relief enables authorities to provide some discretionary support to businesses facing increases in rates bills as a result of revaluation. The government established a scheme totalling £300m discretionary fund over 4 years from 2017/18 to support business facing the steepest increase in business rates bills. Billing authorities are expected to use their share of the funding to develop their own discretionary relief schemes to deliver targeted support to the most hard pressed ratepayers. The £300m was to be made available as follows and Tameside share of this is also detailed here:

Year	Total national amount	Tameside allocation
2017/18	£175m	£286k
2018/19	£85m	£139k
2019/20	£35m	£57k
2020/21	£5m	£8k

- 2.7 The basis of the funding from government for this new discretionary scheme was that:
- rates bills were increasing by more than 12.5% following revaluation, and,
 - the 2017 rateable value is less than £200k.

Therefore the amounts of funding in respect of discretionary relief will differ between each authority.

- 2.8 The scheme must use discretionary relief powers under Section 47 of the Local Government Finance Act 1988 and be compensated through a Section 31 grant for the cost of the authority granting relief.

3 GUIDANCE REQUIREMENTS

- 3.1 Final guidance on the new relief schemes was released on 20 June 2017 by central government. This enabled authorities to be in a position to consider the administration of the reliefs in relation to business premises, how rates liability was to be assessed where premises attracted more than one type of relief, the inter relationship between the reliefs and the order in which the reliefs need to be applied.
- 3.2 The Non-Domestic Rating (Discretionary Relief) Regulations 1989 (S.I. 1989/1059) (Regulation 2(4)) advises that notice of a decision to introduce a scheme should be given as soon as reasonably practicable after the decision is made.
- 3.3 The new reliefs will be awarded in the following order:
- i) Supporting Small Business relief (SSB)
 - ii) Pub relief (if eligible)
 - iii) Discretionary relief

- 3.4 New Supporting Small Business rates (SSB) relief scheme is such that a ratepayer remains in the SSB relief scheme for:
- Either 5 years or until they reach the bill they would have paid had the scheme not been in place
 - A change in ratepayer does not affect eligibility
 - Eligibility is lost if the property falls vacant or becomes occupied by a charity or Community Amateur Sports Club
 - Relief should be recalculated in the event of a change in circumstances such as change in rateable value as a result of an appeal

3.5 The new SSB relief scheme must be State Aid compliant which means that a business cannot receive more than 200,000 euros in a rolling three year period. State Aid rules generally prohibit government subsidies to businesses.

3.6 Pub Relief Scheme. The guidance in relation to the administration of this relief intention is that eligible pubs should:

- Be open to the general public
- Allow free entry other than when occasional entertainment is provided
- Allow drinking without requiring food to be consumed
- Permit drinks to be purchased at a bar

A range of exclusions apply to related premises such as cafes, nightclubs, hotels, restaurants, snack bars, guest houses, sporting venues, music venues, festival sites, theatres, museums, cinemas and exhibition halls, casinos and concert halls and this list is not exhaustive and is for local authorities to determine eligibility.

3.7 New discretionary scheme. The government guidance states that the design and administration of the new discretionary scheme is for local authorities to deliver targeted support to the most hard pressed ratepayers. Therefore the design and administration of the scheme is for authorities to decide. While the design of a local scheme is welcomed, the inter relationship of the other reliefs to be applied must be considered prior to the application of the discretionary scheme to determine the most hard pressed ratepayers as a result of revaluation.

3.8 Following receipt of the guidance, Marcus Jones MP, wrote to local authority Leaders on 22 June 2017 making clear that authorities should have consulted businesses on the design of the discretionary scheme.

3.9 DCLG confirmed in early July that there is no requirement for local authorities to consult on the discretionary scheme; however it may be helpful if consultation had taken place with business ratepayers on the design of the discretionary scheme. As consultation could not take place until the guidance on the administration of the reliefs had been released, it was considered best practice to undertake consultation as soon as possible.

3.10 National press has also highlighted the delay in the administration of the reliefs while guidance and software changes are made available to local authorities.

3.11 Section 47 of the Local Government Finance Act 1992 states that discretionary relief cannot be awarded to public bodies or precepting authorities.

Section 47 (9) A hereditament is an excepted hereditament if all or part of it is occupied (otherwise than as trustee) by

(a) a billing authority; or

(b) a precepting authority, other than the Receiver for the Metropolitan Police District or charter trustees.

4 FUNDING

- 4.1 Central government has confirmed that it will reimburse local authorities that use discretionary relief powers under Section 47 of the Local Government Finance Act 1988 as amended by the Localism Act 2011. Local authorities and precepting bodies will be fully reimbursed within the rates retention system for the actual cost that falls within the definition of the reliefs in question.
- 4.2 Local authorities will be compensated through a Section 31 grant up to the maximum allocation for each authority. The grant will be made quarterly and in arrears. Any spending on reliefs in excess of the amount granted by government is expected to be funded from local authority budgets. The final costs will be calculated and reconciled following completion of the NNDR 3 return to DCLG.
- 4.3 The basis of the funding of the new discretionary scheme was that:
- rates bills were increasing by more than 12.5% following revaluation, and,
 - the 2017 rateable value is less than £200k.
- Therefore the amount of funding for discretionary rates relief will differ between each authority.
- 4.4 New burdens funding has now been made available for £12,000 to assist with the administrative costs of calculating the relief schemes on business premises. IT software costs, consultation, resource costs and postage costs to re-bill all eligible premises are to be incurred in the implementation of all of the new reliefs.

5 PREPARATIONS

- 5.1 Upon receipt of information from DCLG in March that funding for relief was to be provided, information was made available on the Councils website. This resulted in a small number of enquiries, all from owners of pubs and which amounted to less than 10 queries. Identification of business rates premises that may potentially attract relief, prior to final guidance being issued, were identified and discussions with Capita, the Councils software provider commenced.
- 5.2 The Capita software system will be used to calculate the new reliefs and raise revised business rates bills. The release of the necessary software to enable local authorities to do this is expected to be available in August, and then, after loading and testing, it is anticipated that all reliefs can be calculated and relevant business premises re-billed with the new reduced amount of business rates payable. Wherever summons costs have been incurred in relation to current year liability and based on a charge prior to relief/s being applied, then these will automatically be cancelled.
- 5.3 An application process will be required to determine eligibility to any relief to ensure that a robust audit trail exists and to ensure that our limited pot of money is spent as effectively as possible with regard to discretionary relief.
- 5.4 The following actions have been undertaken with regard to each of the reliefs:

New Supporting Small Business rates (SSB):

Total potential to qualify	33
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An application form and letter to ratepayers will be sent to those identified to invite applications and information is available on the Councils website.

Pub Relief:

Total potential to qualify	125
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A total of 267 pubs with a rateable value in excess of £100,000 have been identified and of those 152 already qualify for existing Small Business Rates Relief (SBRR) therefore 125 may potentially qualify for Pub Relief. An application form and letter to ratepayers has been sent to those identified to invite applications and information is available on the Councils website.

New discretionary scheme:

It is clear that the policy intention is to award relief to hard pressed ratepayers facing increases in bills as a result of revaluation, and that local authorities have discretion to design and implement their own scheme. Therefore consultation with business ratepayers, precepting bodies and other interested parties has taken place as to how the Tameside share of the discretionary fund may be awarded; the amounts for which are detailed at Section 2.6 of this report.

6 CONSULTATION

- 6.1 A consultation on the administration of the discretionary fund has taken place following an Executive Decision taken on 18 July 2017. The consultation has been undertaken via the Big Conversation on the Councils website from 18 July 2017 until 15 August 2017. Notification of the consultation appeared in local press on 20 July and business ratepayers who have provided email details, and which are held on business rates account, were notified of the consultation. Letters were sent to all other business ratepayers. Precepting bodies were also advised of the consultation. Any discretionary policy agreed in respect of the revaluation needs to be mindful that the same policy will be effective up to 2020 albeit the funding available for the scheme reduces year on year, as detailed in Section 2.6.
- 6.2 The consultation timeline is detailed in **Appendix 1**. In considering the design of the new discretionary policy, eligibility for national and international businesses (such as high street stores, chain stores etc), and the extent to which a business should receive more than one relief was raised.
- 6.3 Charities receive 80% Mandatory Relief and many charities also receive a further 10% Discretionary Relief, leaving just 10% of the business rates bill payable. There are 222 premises occupied by charities in Tameside and which qualify for 80% mandatory relief and of those 30 also receive a further 10% discretionary relief leaving only 10% of the total rates bill payable. Therefore charities are already in receipt of one or more reliefs and only have a small amount of rate liability to pay.
- 6.4 With the above in mind the consultation has requested business ratepayers and other interested parties opinion. The questions posed were:
1. *To what extent do you agree that ratepayers who have 3 or more business properties in the UK should be eligible to apply for the Discretionary Relief (Revaluation Support) Scheme?*
 2. *To what extent do you agree that ratepayers in receipt of Public House Relief should be eligible to apply for the Discretionary Relief (Revaluation Support) Scheme?*
 3. *To what extent do you agree that ratepayers in receipt of a mandatory relief should be eligible to apply for Discretionary Relief (Revaluation Support) Scheme?*
- 6.5 **Precepting Bodies:** Consultation took place with the Chair of the Greater Manchester Combines Authority on 25 July 2017. The proposed policy has no financial impact on the preceptor as central government will fund this in full subject to the amounts detailed in Section 2.6.

6.6 **Public and stakeholder consultation:** A total of 117 valid responses were received from the Big Conversation. Respondents were categorised as follows:

Respondee category	Total
A sole trader	31
An organisation	5
A Limited Company	46
A member of the public	16
Other	19

6.7 The 117 responses to the consultation can be found at **Appendix 2**.

6.8 Of the 117 who gave an opinion that ratepayers who have 3 or more business properties in the UK should be eligible to apply for the Discretionary Relief (Revaluation Support) Scheme, 54 (46.16%) of the total agreed whilst 43 (36.75%) disagreed. 20 (17.09%) neither agreed or disagreed or did not offer an opinion.

6.9 Responses in respect of awarding discretionary relief to 3 of more business premises in the UK, (which includes high street chain stores and national/multi-national organisations) was 54. Businesses with more than 3 business premises are likely to have greater capacity to absorb rateable value increases offset by rateable value decreases in premises across the UK.

6.10 When asked if the Discretionary Relief (Revaluation Support) Scheme should be available for ratepayers in receipt of Public House Relief, 29 (24.79%) of the 117 responses disagreed and 55 (47.01%) agreed.

6.11 Although the consultation in respect of Pub Relief said that ratepayers in receipt of Public House Relief should be eligible to apply, 267 pubs with a rateable value in excess of £100,000 are eligible to receive a £1,000 reduction on their 2017/18 business rates bill by the award of Pub Relief and of those 152 already qualify for SBRR. Therefore pubs are already in receipt of one or more reliefs.

6.12 The majority 76 (64.65%) of the 117 responses agreed that ratepayers in receipt of a mandatory relief should be eligible to apply for Discretionary Relief (Revaluation Support) Scheme.

6.13 Charities receive 80% Mandatory Relief and many charities also receive a further 10% Discretionary Relief, leaving just 10% of the business rates bill payable. There are 222 premises occupied by charities in Tameside and which qualify for 80% mandatory relief and of those 30 also receive a further 10% discretionary relief leaving only 10% of the total rates bill payable. Therefore charities are already in receipt of one or more reliefs and only have a small amount of rate liability to pay.

6.14 Having considered the views of the consultation, it is proposed that those ratepayers in receipt of a mandatory relief should be eligible to apply for Discretionary Relief (Revaluation Support) Scheme. However, those that have 3 of more business premises in the UK will remain excluded.

6.15 All factors of the consultation have been considered to ensure that the Scheme is fair and equitable and it is the policy intention that this money is distributed amongst those hard pressed as a result of revaluation.

7 EQUALITY IMPACT ASSESSMENT

7.1 An equality impact assessment has been completed in respect of business premises in Tameside. The Equality Act 2010 makes certain types of discrimination unlawful on the grounds of:

Age	Gender	Race	Gender reassignment
Disability	Maternity	Sexual orientation	Religion or belief
Marriage and civil partnership			

7.2 Section 149 of the Equality Act 2010 places the Council and all public bodies under a duty to promote equality. All public bodies are required to have regard to the need to:

- Eliminate unlawful discrimination.
- Promote equal opportunities between members of different equality groups.
- Foster good relations between members of different equality groups including by tackling prejudice and promoting understanding.
- Eliminate harassment on the grounds of membership of an equality group.
- Remove or minimise disadvantages suffered by members of a particular equality group.
- Take steps to meet needs of people who are members of a particular equality group.
- Encourage people who are members of an equality group to participate in public life, or in any other area where participation is low.
- This specifically includes having regard to the need to take account of disabled people's disabilities.

7.3 The Act therefore imposes a duty on the Council which is separate from the general duty not to discriminate. When a local authority carries out any of its functions, including designing the New Discretionary Rate Relief Policy for business ratepayers, the local authority must have due regard to the matters within the section of the Act outlined above. The Courts have made it clear that the local authority is expected to rigorously exercise that duty.

7.4 This EIA details how we have complied with guidance, in considering the effects on businesses that have experienced significant increases in rateable values. In terms of applying the EIA the affected group is determined by the Valuation Office by way of an increase in rateable values effective from 01 April 2017 and is not determined by the Council, however the relief should be applied equitably after consultation responses have been considered.

7.5 The anticipated impact on the business ratepayer groups is outlined in this section. The number of businesses in Tameside as at 1 July 2017 was 7,436.

7.6 Following the EIA it has been determined that the people affected by the scheme are business ratepayers some of which will be sole traders. Equality data regarding business rate payers is not held by the Council and therefore the impact on those individuals cannot be determined. No one will be adversely impacted because of the scheme. The scheme will be beneficial to those businesses that are entitled to receive the Discretionary Relief.

8 PROPOSED DISCRETIONARY (REVALUATION SUPPORT) RATE RELIEF SCHEME

8.1 In designing a discretionary policy a number of factors have been considered including consultation results

8.2 The proposed scheme is as follows:

DISCRETIONARY RATE RELIEF SCHEME

1.	Applications will be considered on a case by case basis on their own merits upon completion of an application form. The application form will be available on the Councils website. Applications made by agents on behalf of business ratepayers must include written confirmation that the application is being made on their behalf. The application form will also include a state aid declaration which must be signed by the ratepayer.
2.	Any award will be made as a credit to a business rates account. Where an account is in credit as a result of relief being awarded then the amount will be refunded upon request from the ratepayer as is usual practice. The granting of discretionary relief must not exceed the funding envelope provided by central government and which will reduce each year as detailed in Section 2.6 and which is £286k in 2017/8, £139k in 2018/19, £57k in 2019/20 and £8k in 2020/21. The amount of award will be determined each year in accordance with funding provided.
3.	<p>Applications will be considered from business ratepayers who are facing an increase in their rates bills as a result of revaluation, and in line with government guidance as at March 2017 the starting point of the potential 'pool' of eligible business are those that have:</p> <ul style="list-style-type: none"> • an increase by more than 12.5% compared to 2016/17 bill (before reliefs) and, • a 2017 rateable value is less than £200k and, • less than 3 premises in the UK and • not eligible for £1,000 Pub Relief and • not in receipt of Small Business Rates Relief (SBRR) • The business must be a continual occupation from 1st March 2017 <p>The following factors will also then be taken into account in the determination of eligibility for discretionary relief:</p> <ul style="list-style-type: none"> • The Council will not grant relief where the business is deemed to have a detrimental impact on neighbours and communities • The individual merits of each application taking account whether the business supports the Council's wider objectives <p>This equates to approximately 424 business ratepayers. The total relief awarded by the government in 2017/18 is £286k.</p>
4.	The Council reserves the right to decline an application or withdraw any relief granted where it is appropriate to do so, and particularly where a business has had their licence to operate reviewed or refused in the last 12 months. Where such an event arises the business ratepayer will be advised in writing.
5.	The award of discretionary relief may be amended to reflect changes in circumstances such as changes in rateable values, and be considered in relation to rules on State Aid limits. The Council may withdraw an award of discretionary relief if the circumstances of the business change within that period of the relief granted.
6.	Discretionary relief will be granted for one financial year at a time and applications received in 2017/18 will be backdated to 01 April 2017 when the revaluation first took effect.
7.	The policy for the awarding of discretionary rate relief in respect of revaluation support will be reviewed if there is a change in legislation that would affect the operation of the scheme. The scheme will remain in place up to March 2021 when funding from government is expected to cease, or earlier should funding be withdrawn for any reason.

9 RISKS

- 9.1 There is a risk in not consulting the business community on the design of the new discretionary scheme as a scheme could be put in place which has not considered the opinions of the most hard pressed ratepayers as a result of revaluation.
- 9.2 A further risk is in the design of the scheme in that the funding for the discretionary scheme exceeds the funding available from the government. Any spending on reliefs in excess of the amount granted by government is expected to be funded from local authority budgets. It is therefore vital that the design remains within the funding envelope each year.
- 9.3 There is risk that some business ratepayers who are eligible to receive one or more of the three new reliefs has incurred recovery costs due to non-payment of the 2017/18 rates bill. These will be considered on a case by case basis with regard to cancelling costs incurred where the new relief/s granted reduces the amount to pay.

10 CONCLUSIONS

- 10.1 The government has introduced 3 new reliefs to cushion the effects of the 2017 revaluation. The reliefs are:
- Supporting Small Business Relief
 - New discretionary relief scheme
 - New rate relief scheme for pubs
- 10.2 Guidance has been released on the administration of Supporting Small Business relief and Pub Relief. Pub relief is a fixed amount of £1,000 for rateable values over £100,000 and these will be awarded to eligible business ratepayers.
- 10.3 The government is providing funding for the 3 reliefs and fixed amounts are available to Tameside in respect of a discretionary scheme as detailed in Section 2.6. New burdens funding of £12,000 is available to meet the costs of administering the new scheme, and this amount is to cover resources, IT and postage costs.
- 10.4 The Capita software system will be able to calculate the reliefs from August 2017.
- 10.5 It is for authorities to determine a local discretionary scheme within the funding envelope provided and for which a consultation exercise has taken place.
- 10.6 Consultation results were considered to ensure that the Scheme is fair and equitable and it is the policy intention that this money is distributed amongst those hard pressed as a result of revaluation.
- 10.7 The proposed discretionary (revaluation support) rate relief scheme is detailed at Section 8 of this report and will remain in operation until March 2021 or at such point that funding for the relief from government will cease.

11 RECOMMENDATIONS

- 11.1 As set out on the front of the report.

APPENDIX 1

Consultation Timeline

Activity	Date
Consultation live on Big Conversation	18 July
Consultation advertised in local press	18 July to 01 August
Consultation closes	15 August
Consultation analysis	15 August to 17 August
Report to Executive Board	23 August
Report to Executive Cabinet	30 August
Policy comes into effect backdated to 01 April 2017	31 August

APPENDIX 2

CONSULTATION RESPONSES

Questions	Strongly Agree	Tend to Agree	Neither Agree or Disagree	Tend Disagree	Strongly Disagree	Don't know
<i>To what extent do you agree that ratepayers who have 3 or more business properties in the UK should be eligible to apply for the Discretionary Relief (Revaluation Support) Scheme?</i>	29 24.79%	25 21.37%	18 15.38%	21 17.95%	22 18.80%	2 1.71%
<i>To what extent do you agree that ratepayers in receipt of Public House Relief should be eligible to apply for the Discretionary Relief (Revaluation Support) Scheme?</i>	29 24.79%	26 22.22%	28 23.93%	13 11.11%	16 13.68%	5 4.27%
<i>To what extent do you agree that ratepayers in receipt of a mandatory relief should be eligible to apply for Discretionary Relief (Revaluation Support) Scheme?</i>	56 47.56%	20 17.09%	13 11.11%	12 10.26%	13 11.11%	3 2.56%

Tameside Council Equality Impact Assessment Form

Subject / Title	Business Rates Local Discretionary Relief Scheme
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Service Unit	Service Area	Directorate
Revenues	Exchequer	Governance, Resources and Pensions
Start Date	Completion Date	
June 2017	August 2017	
Lead Officer	Ilys Cookson	
Service Unit Manager	Karen Milner	
Assistant Executive Director	Ilys Cookson	

EIA Group (lead contact first)	Job title	Service
Ilys Cookson	Assistant Executive Director	Exchequer
Karen Milner	Operational Lead	Exchequer
Amanda Chadderton	Operations Manager	Exchequer

PART 1 – INITIAL SCREENING

An Equality Impact Assessment (EIA) is required for all Key Decisions that involve changes to service delivery. All other changes, whether a Key Decision or not, require consideration for the necessity of an EIA.

The Initial Screening is a quick and easy process which aims to identify:

- *those projects, policies, and proposals which require a full EIA by looking at the potential impact on any of the equality groups*
- *prioritise if and when a full EIA should be completed*
- *explain and record the reasons why it is deemed a full EIA is not required*

A full EIA should always be undertaken if the project, policy or proposal is likely to have an impact upon people with a protected characteristic. This should be undertaken irrespective of whether the impact is major or minor, or on a large or small group of people. If the initial screening concludes a full EIA is not required, please fully explain the reasons for this at 1e and ensure this form is signed off by the relevant Service Unit Manager and Assistant Executive Director.

1a.	What is the project, policy or proposal?	To introduce a local discretionary relief scheme for businesses affected by the revaluation of Business Rates that took effect from 1 April 2017.
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Tameside Council Equality Impact Assessment Form

1b.	<p>What are the main aims of the project, policy or proposal?</p>	<p>The 2017 national revaluation of Business Rates has resulted in some businesses having an increase in business rate liability. The Chancellor of the Exchequer announced that money would be made available to Councils to fund three new relief schemes. Final guidance on the new relief schemes was released on 20 June 2017. Of the three new relief schemes, two are mandatory. These are:</p> <ol style="list-style-type: none"> 1) Supporting Small Business relief (SSB) 2) Public House relief <p>The Government have issued specific guidance on how these reliefs must be administered.</p> <p>The third relief scheme is at the discretion of the Local Authority and it is this to which the EIA refers.</p> <p>A discretionary fund of money has been made available to Councils over a 4 year period from 2017/2018 to help them to administer a scheme of relief.</p> <p>Billing authorities are expected to use their share of the funding to develop their own discretionary relief schemes that would target and support those ratepayers who had faced significant increases to Business Rates bills from April 2017.</p> <p>The funding is limited and the Council have to decide on a Scheme on which to base the allocation of the funding.</p>
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<p>1c. Will the project, policy or proposal have either a direct or indirect impact on any groups of people with protected equality characteristics?</p> <p>Where a direct or indirect impact will occur as a result of the policy, project or proposal, please explain why and how that group of people will be affected.</p>				
Protected Characteristic	Direct Impact	Indirect Impact	Little / No Impact	Explanation
Age			X	The business ratepayer may be a national or multinational organisation, a sole trader, a limited company or small and medium sized enterprise, charities and non-profit making bodies. Those affected by the scheme will be business ratepayers as opposed to individuals. There is no anticipated impact for residents of any protected

Tameside Council Equality Impact Assessment Form

				characteristic group.
Disability			X	As above
Ethnicity			X	As above
Sex / Gender			X	As above
Religion or Belief			X	As above
Sexual Orientation			X	As above
Gender Reassignment			X	As above
Pregnancy & Maternity			X	As above
Marriage & Civil Partnership			X	As above
Are there any other groups who you feel may be impacted, directly or indirectly, by this project, policy or proposal? (e.g. carers, vulnerable residents, isolated residents)				
Group (please state)	Direct Impact	Indirect Impact	Little / No Impact	Explanation
			X	

Wherever a direct or indirect impact has been identified you should consider undertaking a full EIA or be able to adequately explain your reasoning for not doing so. Where little / no impact is anticipated, this can be explored in more detail when undertaking a full EIA.

1d.	Does the project, policy or proposal require a full EIA?	Yes	No
			X
1e.	What are your reasons for the decision made at 1d?	The people affected by the scheme are business ratepayers some of which will be sole traders. Equality data regarding business rate payers is not held by the Council and therefore the impact on those individuals cannot be determined. No one will be adversely impacted because of the scheme. The scheme will be beneficial to those businesses that are entitled to receive the Discretionary Relief.	

If a full EIA is required please progress to Part 2.

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PART 2 – FULL EQUALITY IMPACT ASSESSMENT

2a. Summary
<i>Not Applicable</i>

2b. Issues to Consider
<i>Not Applicable</i>

2c. Impact
<i>Not Applicable</i>

2d. Mitigations (<i>Where you have identified an impact, what can be done to reduce or mitigate the impact?</i>)	
<i>Impact 1 (Describe)</i>	<i>Not Applicable</i>
<i>Impact 2 (Describe)</i>	<i>Not Applicable</i>
<i>Impact 3 (Describe)</i>	<i>Not Applicable</i>
<i>Impact 4 (Describe)</i>	<i>Not Applicable</i>

2e. Evidence Sources
<i>Not Applicable</i>

2f. Monitoring progress		
Issue / Action	Lead officer	Timescale
<i>Not Applicable</i>		

Signature of Service Unit Manager	Date
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K. Milner	August 2017
Signature of Assistant Executive Director	Date
I. Cookson	August 2017