

### **Supporting Small Business Relief (SBRR)**

At the Spring 2017 Budget, the Chancellor announced that a scheme of relief scheme would be made available to those ratepayers facing large increases as a result of the loss of small business or rural rate relief.

South Holland District Council will administer the scheme in line with Government guidance set out in Annex A of Business Rates Information Letter (4/2017) using its discretionary powers under section 47 of the Local Government Finance Act 1988 to grant relief to eligible businesses.

### **Eligibility Criteria**

Ratepayers facing large increases in their rateable value due to revaluation who are losing some or all of their small business rate relief or rural rate relief.

To support these ratepayers, the Supporting Small Businesses relief will ensure that the increase per year in the bills of these ratepayers is limited to the greater of:

- a) A percentage increase per annum of 5%, 7.5%, 10%, 15% and 15% 2017/18 to 2021/22 all plus inflation. For the first year of the scheme the percentage increase is taken against the bill for 31 March 2017 after small business rates relief or rural rate relief, or
- b) A cash value of £600 per year (£50 per month). This cash minimum increase ensures that those ratepayers paying nothing or very small amounts in 2016/17 after small business rate relief are brought into paying something.

### **Application for Supporting Small Business Relief**

Written applications are required. Those ratepayers who are likely to be eligible have been contacted and invited to make application.

Successful applicants will be notified of the amount of discretionary relief awarded by the issue of a new rates bill.

Ratepayers will remain in the Supporting Small Business relief scheme for either 5 years or until they reach the bill they would have paid without the scheme.

### **Conditions of the award**

In the event of a change in circumstances Supporting Small Business Relief will be recalculated.

A change of ratepayer will not affect eligibility, but eligibility will be lost if the property falls vacant or becomes occupied by a charity or Community Amateur Sports Club (CASC).

## **State Aid**

Applicants for Retail Relief will be required to sign a declaration to confirm that, including this Supporting Small Business Relief they will not have received more than €200,000 in total of De Minimis aid within the current financial year, or the previous two financial years.

Further information on State Aid can be found at <https://www.gov.uk/state-aid>

## **Decision Making**

Decisions in respect of applications for Pub Relief will be made by officers.

## **Complaints and Appeals**

Although there is no legal right of appeal against a discretionary rate relief decision, in keeping with good customer care practice and principles of open government, this policy provides a mechanism for review of any decision

If a ratepayer is unhappy with the decision made, full details should be submitted, in writing to the Business Rates Team within 30 days of notification of the decision.

The case will be reviewed independently of the original decision, and where the outcome remains the same the matter will be referred to the Portfolio Holder for Finance for further consideration.

We aim to conclude any review within 30 days.