

Granting Rate Relief for Non-Domestic Rates

Criteria and Guidance

October 2018

Granting Rate Relief for Non-Domestic Rates

Criteria and Guidance

SECTION	CONTENTS	PAGE
1	Scope	3
2	Principles	3
3	Objectives	4
4	Mandatory Relief for Charitable Organisations	5
5	Discretionary Relief for Charities and not for profit organisations	5
6	Relief For Partly Occupied Properties	7
7	Relief on the grounds of Hardship	9
8	Local Discounts	10
9	Small Business Rates Relief	11
10	Local Relief for Newspapers	12
11	Supporting Small Business Rate relief	12
12	Local Relief for Pubs	12
13	Local Discretionary Relief Scheme 2017	14
14	Applications	16
14	Renewal of Application	16
15	Appeals	16

Granting Rate Relief for Non-Domestic Rates

Criteria and Guidance

1 Scope

- 1.1 This criteria and guidance applies to all Non-Domestic ratepayers within the administrative area of the London Borough of Tower Hamlets Council that are applying for any type of relief or requesting the Council to use its discretion to reduce the organisation's Non-Domestic Rates liability.

2 Principles

- 2.1 The Council has a duty to consider any requests for relief or remission of Non-Domestic Rates depending on the circumstances of the organisation or individual ratepayers concerned.
- 2.2 The main provision conferring the discretionary power on billing authorities to grant relief is contained in the Local Government Finance Act (LGFA)1988. This allows billing authorities to have discretion to grant relief to certain ratepayers from all or part of the amount of rates payable.
- 2.3 The Non-Domestic Rating (Discretionary Relief) Regulations 1989 allow the billing authority to restrict discretionary relief to a fixed period and deal with the notice which must be given if that relief is varied or revoked.
- 2.4 The Localism Act 2011 amended Section 47 of the LGFA 1988 to remove the restriction to grant discretionary relief to charities or other organisations of prescribed types.
- 2.5 The relief granted in some cases may constitute state aid and may need to be notified to the European Commission. e.g. any manufacturing operation however small scale is normally deemed to be capable of affecting intra-Community trade so any relief would be state aid, likewise relief for butchers and farmers producing cheese, sausages and other foodstuffs would also be state aid. Where the relief constitutes state aid there would need to be legal clearance from the European Commission before it can be granted. There is a de-minimus aid ceiling of €200,000 over a period of 3 years; however this is not in respect of each award, this is cumulative aid given by all public bodies to the business/ratepayer in question.
- 2.6 There is no statutory requirement for organisations or individuals to submit a written application for relief and the lack of a formal application should not preclude the authority from granting the relief if it so wishes. However, in order to determine if relief is appropriate for individual cases, the Council will only consider applications made using the electronic application form available on the Council's website together with the minimum supporting documentation and evidence being provided.

3 Objectives

- 3.1 The criteria and guidance aims to enable equitable and consistent determinations of requests for relief to Non-Domestic Rate liabilities for ratepayers within the borough.
- 3.2 This is not intended to be a “blanket policy” that prescribes the circumstances or individuals or organisations that should receive the relief as each case will be considered on its own merit.
- 3.3 The document is not designed to be tool for organisations to use in order to self-assess or as a check list for them to determine their own entitlement. The aim is to provide some practical guidance in order to assist officers to determine individual requests for relief.
- 3.4 Following a change in the law there is now a direct impact on the Council Tax payers of the Borough where some types of relief are awarded. It is incumbent on the Council to ensure that all applications for relief are legitimate and conform to all relevant regulations to ensure that only those organisations or individuals that are eligible receive the appropriate relief.
- 3.5 The government is increasingly using reliefs to assist and enhance different sectors within the business community. The Council will actively promote and maximise take up of any current or new initiatives introduced by government where funding is provided by way of a grant under section 31 of the Local Government Act 2003.
- 3.6 In all applications for mandatory and or discretionary reliefs the Council must be allowed free access to the premises in order to establish the actual use of the property before making any determination for relief. Where this has not been possible for whatever reason then no relief will be awarded.

4 Mandatory Relief for Charitable Organisations

- 4.1 Section 43(6) of the Local Government Finance Act 1988 provides that relief will be applicable where, on the day concerned, the ratepayer is a charity or trustees for a charity and the hereditament (the property referred to in the application) is wholly or mainly **used** for charitable purposes (whether of that charity or of that and other charities).
- 4.2 Although an organisation may be registered as a charity with the Charity Commission this does not necessarily entitle them to automatically receive mandatory relief from Non-Domestic Rates as the overriding factor relates to what the property is actually being used for. This is especially important to any fee charging organisations and in order to qualify for mandatory relief there must be clear and comprehensive evidence that:
 - the property in occupation is wholly or mainly used for charitable purposes and;
 - where the organisation is not a registered charity, its purpose is carried out for the Public Benefit as stated in section 4 of the Charities Act 2011.

- 4.3 In determining entitlement to mandatory relief the Council takes account of the analysis of the law relating to public benefit published by the Charity Commission and dated September 2013. This provides details of what it considers to be the “Public Benefit” in accordance with the Charities Acts 2006 and 2011. Paragraph 94 states that “if a charity confines the provision of benefits to members, supporters, or subscribers, its purposes may not be carried out for the public benefit. If this is the case then mandatory relief will not be awarded to the organisation.
- 4.4 The Council is keen to protect the environment and reduce emissions produced by private vehicles by encouraging the use of public transport wherever possible. Given the significant infrastructure and availability of public transport in the borough it is felt that with the exception of disabled badge holders the use of private motor vehicles for volunteers, parking for employees or officers of organisations is not essential and therefore not ancillary to the functions of the organisation. Where parking spaces are assessed separately to the main hereditament and are not reserved specifically for disabled users then the use of the spaces will not be considered to be wholly or mainly charitable and mandatory relief will not be granted for their use. Business Rates will be charged in accordance with the rateable value of these car parking spaces in these cases.

5 Discretionary Relief for Charities and Not for Profit Organisations

- 5.1 In cases where charitable discretionary relief is requested consideration will only be given to applications where:
- there is no commercial activity being carried out on the premises and:
 - it can be demonstrated with satisfactory supporting evidence that the service provided is open to the general public, and:
 - the service provided predominately benefits the residents of Tower Hamlets and:
 - there is a clear and significant benefit to a substantial number of residents within the borough. There is no set definition of the term “substantial” and individual applications will be assessed on a case by case basis.
- 5.2 In addition the following factors will be taken into account when considering applications for discretionary relief:
- the value of the service to residents of the London Borough of Tower Hamlets and local communities can be shown to exceed the amount of the discretionary relief requested. In this case there needs to be a tangible benefit to a significant number of residents in the borough which is proportionate to the amount of relief sought.
 - the work undertaken from the property named in the application for relief directly caters for the needs of residents of the borough and benefits the local community and can demonstrate a link to Council priorities and;

- it provides a valuable service to the local community of London Borough of Tower Hamlets which is complimentary to those services provided by the council and can demonstrate a link to Council priorities, or;
 - the service it provides relieves the council of the need to provide that service.
- 5.3 The organisation should have no more than 12 months expenditure in unrestricted reserves unless a business case exists detailing how the reserves are to be used to the benefit of the local community and/or residents of London Borough of Tower Hamlets. Consideration will also be given to the income generated for the organisation by way of investments.
- 5.4 Generally no discretionary relief will be given to charity shops as these are in direct competition with conventional shops and relief over and above the 80% mandatory relief could lead to commercially run shops suffering loss of trade.
- 5.5 Under normal circumstances no discretionary relief will be granted to voluntary schools or colleges that are charitable trusts, or other organisations whose objectives are mainly concerned with education unless there are exceptional circumstances as generally these are already, to a substantial degree, publically funded.
- 5.6 Car parks or parking spaces will be excluded from receiving discretionary relief with the exception of disabled parking bays as the authority does not want to encourage the use of motor vehicles within the borough for environmental and sustainability reasons.
- 5.7 Organisations offering similar services or facilities to those that are already established in the immediate locality will generally not be granted discretionary relief unless exceptional circumstances exist.
- 5.8 Housing Associations will not be granted discretionary relief unless there are exceptional circumstances or the property is being used as a community centre.
- 5.9 Any property in which the occupation is concerned with the production of work for sale on a commercial basis will not receive discretionary relief unless there are exceptional circumstances.
- 5.10 Membership of any organisation making application for relief must be open to all sections of the community(except where the organisations activities are aimed at specific equality groups) and the organisation must demonstrate that the way in which it operates does not discriminate against any section of the community.
- 5.11 The organisation should not operate a system whereby membership is determined by votes of existing members.
- 5.12 Any membership fees or subscriptions must not be set at a level that excludes the general community; consideration will also be given to the following:
- reductions in fees offered for certain groups e.g. elderly, disabled, low incomes etc.
 - where membership is encouraged from particular groups such as young people, persons with disabilities, ethnic minorities or older age groups.

- facilities are available for people other than members e.g. schools, public sessions.
 - any membership selection criterion that requires applicants to have reached a certain standard before membership will be granted.
- 5.13 If the organisation/club has a licensed bar this will not prohibit an application for relief but the following must be evidenced:
- that the bar income aids the overall operation and development of the main aims of the organisation.
 - that the operation of the bar and any associated facilities is a minor function of the organisation.
 - that the main activity remains the paramount objective of the organisation.
 - that the bar is properly licenced.

6 Relief for Partly Occupied Properties

- 6.1 Section 44a of the Local Government Finance Act 1988 provides Local Authorities with the discretion to grant relief where it appears to the Council that part of a property is unoccupied and will remain so for a 'short period of time only'.
- 6.2 The definition of what may constitute a 'short time only' is not prescribed and will be decided by the Council depending upon the individual circumstances of each case.
- 6.3 Section 44a relief is not intended to be used where part of a property is temporarily not used; it is aimed at situations where there are practical difficulties in occupying or vacating part or parts of the property in a single operation.
- 6.4 The relief commences on the day the premises became partly occupied and ends on the first day of the following:
- where all or part of the unoccupied area becomes occupied;
 - where the property becomes fully unoccupied;
 - at the end of a financial year (31st March) a new application will be required if the unoccupied period crosses over two financial years;
 - the person or organisation liable for Business Rates changes.
- 6.5 The empty part of the property will receive a complete exemption from rates for a maximum period of 3 months (or if it is an industrial property, for a maximum period of 6 months). Once the appropriate exemption period has expired, the occupied charge for the whole property will be applied unless the property becomes exempt for any other reason.

- 6.6 All applications for this relief must enclose a floor plan of the assessment in question which clearly identifies the occupied and unoccupied areas including full details of the volume relating to the area (square footage or square metre etc.).
- 6.7 The application should include specific details and evidence of the practical difficulties faced by the organisation in occupying or vacating a property in a single operation.
- 6.8 Applications will not be considered for retrospective periods after which full occupation has taken place. The relief will not be awarded under any circumstance where it has not been possible to verify the situation as shown in the application by undertaking a visit to the property during the vacant period.
- 6.9 Applications **will not** be considered where a property is partly occupied due to refurbishment or where a reorganisation within an existing building occurs.
- 6.10 Situations that would normally result in an award of the relief include (although not necessarily limited to) the following:
- where there is partial occupation of a warehouse, factory or commercial property to facilitate the permanent relocation of the company
 - where fire, flood or other natural disaster prevents full use of the premises
- 6.11 Situations that would not normally result in an award of the relief include (although not necessarily limited to) the following:
- where the owner sublets parts of the premises on a commercial basis
 - where the part occupation is likely to continue year on year
 - where there appears to be no genuine effort to let, sell or occupy the empty part
 - where part occupation is seasonal
- 6.12 A visit to the premises in question will be undertaken by an officer of the Council before any recommendation is made regarding an application.
- 6.13 The provisions of state aid referred to in paragraph 2.5 do not apply to awards granted under Section 44a.
- 6.14 The exercise of discretion with regard to Section 44a applies only prior to the request for a certificate to be issued by the Valuation Office Agency (VOA). Once a certificate has been issued by the VOA confirming the reduced rateable value, the authority has no further discretion in the matter.

7 Relief on the grounds of Hardship

7.1 Under section 49 of the LGFA 1988 the billing authority is given discretionary powers to reduce or remit the amount a ratepayer is required to pay in respect of either an occupied or unoccupied property where the authority is satisfied that:

- the ratepayer would sustain hardship and;
- it is reasonable for the council to do so having regard to the interests of the persons subject to council tax in its area.

7.2 There is no statutory definition of hardship and therefore the council must arrive at its own decision in relation to any application. Guidance was provided by the Government in December 2002 as to the considerations that councils might apply when exercising their discretion in determining applications for hardship relief. These are as follows:

- although rules may be adopted for considering hardship cases a blanket policy whether or not to grant relief should not be adopted;
- each case should be determined on its own merits and the application process as simple as possible so that decisions can be made quickly;
- reduction or remission of rates on the grounds of hardship should be the exception rather than the rule;
- all relevant factors affecting the ability of the business/ratepayer to meet their liability for business rates should be taken into account;
- the “interests” of Council Tax payers in any area can go wider than direct financial interests, e.g. employment prospects or availability of amenities in an area or the business is the only provider of a service in the area;
- where the granting of relief may have an adverse financial effect on the financial interests of the council taxpayers the case for a reduction or remission may still on balance outweigh the cost to council taxpayers;
- in some cases the hardship will be self-evident, e.g. loss of trade through natural disasters such as severe flooding. However the authority may wish to consider how the business can demonstrate loss of business or trade. For example do accounts, order books, till receipts, VAT returns etc. show a marked decline in trade compared to corresponding periods in previous years;
- councils should be clear in granting relief that it will be granted only for the period in which there is clear evidence of hardship for the ratepayer concerned;
- to guard against fraudulent claims, councils should satisfy themselves that the claim is from a ratepayer suffering genuine hardship.

7.3 The guidelines for granting relief on the grounds of hardship are as follows:

- all relevant factors affecting the business/ratepayer to meet their liability for business rates will be taken into account;
- the ratepayer must provide evidence that clearly demonstrates loss of business or trade over the relevant period;
- the ratepayer must demonstrate how granting the relief will benefit the local community and detail the impact on the community should the application for relief be refused;
- any relief awarded will be restricted to the period for which there is clear evidence demonstrating the ratepayer concerned suffered hardship;
- if the ratepayer is the subsidiary of a larger organisation or a part of a group then the financial standing and assets of the main organisation and other group members will also be considered;
- the extent and amount of any public funding or grants the business already receives will also be a consideration in determining any application for relief.

7.4 The guidance also recommends that hardship relief should only be granted for short periods and be reviewed regularly when the relief can be renewed, rather than granted for extended periods.

8 Local Discounts

8.1 Under section 69 of the Localism Act 2011 authorities have discretion to grant up to 100% relief to any business or organisation. However where a discretionary rate relief decision would have effect where the occupier is neither a charity or non-profit making organisation, the billing authority may make the decision only if it is satisfied that it would be reasonable for it to do so, having regard to the other interests of persons liable to pay Council Tax set by the council.

8.2 The guidance for considering the award of Local Discounts is as follows:

- the value of the service to residents of the council and local communities can be shown to exceed the amount of the discretionary relief requested;
- the work undertaken from the property named in the application for relief directly caters for the needs of residents of the London Borough of Tower Hamlets and benefits local communities;
- it provides a valuable service to the community which is complimentary to those services provided by the Council or;

- the service it provides relieves the Council of the need to provide that service.
- all relevant factors affecting the ability of the ratepayer to meet their liability for business rates should be taken into account;
- the “interests” of council tax payers in any area can go wider than direct financial interests. e.g. employment prospects, or availability of amenities in and around the area or the business is the only provider of a service in the area;
- where the granting of relief may have an adverse financial effect on the financial interests of the council tax payers the case for a Local Discount may still on balance outweigh the cost to council taxpayers;
- each case should be determined on its own merit and the application process as simple as possible so that decisions can be made quickly.

9 Small Business Rates Relief

9.1 This relief is available to ratepayers who occupy either:

- one property within the local authority; or
- one main property within the local authority and other additional (occupied) properties providing those additional properties each have a rateable value of less than £2,900 (£2,600 prior to April 2017);

9.2 The current rateable value of the property mentioned in the first bullet point above, or the aggregate rateable value of all properties mentioned in the second bullet point above, must be under £28,000.

9.3 Ratepayers who satisfy these conditions will have the bill for their single or main property calculated using the lower small business non-domestic rating multiplier rather than the standard non-domestic rating multiplier that is used to calculate the liability of other businesses.

9.4 In addition, if the single or main property is currently shown on the rating list with a rateable value of up to £15,000, there will be a percentage reduction in the rates bill for the property (up to a maximum of 100% for a property with a rateable value of not more than £12,000).

9.5 If you occupy a second property, you will continue to receive any existing relief on your main property for up to 12 months.

9.6 You will still be entitled to small business rate relief on your main property after this if both the following apply:

- none of your other properties have a rateable value above £2,900 (£2,600 before April 2017)
- the total rateable value of all your properties is less than £28,000
-

- 9.7 Once an application has been accepted and the relief is granted provided circumstances do not change, the relief will continue automatically until 2022 provided that the rateable value falls within the new value limit for 2017 as in (9.2) above.
- 9.8 The government may change the percentage of relief granted for eligible applicants, where this is the case full details will be available on the Council's website

10 Local Relief for Newspapers

- 10.1 The government introduced a temporary relief of £1,500 business rates discount for office space occupied by local newspapers, up to a maximum of one discount per local newspaper title and perproperty, and up to state aid limits, for 2 years from 1 April 2017.
- 10.2 The relief will be delivered through local authority discretionary discount powers under section 47(3) of the Local Government Finance Act 1988.
- 10.3 The relief is to be specifically for local newspapers which are considered to be a "traditional local newspaper." The relief will not be available to magazines of any description.
- 10.4 The property must be occupied by a local newspaper and wholly or mainly used as office premises for journalists and reporters.
- 10.5 There is no requirement for ratepayers to complete an application form in order to receive the relief as the Council will identify potential recipients and automatically award to eligible accounts. If you believe that you are entitled to relief and it has not been applied to your account please contact the Business Rates team to enquire about eligibility.

11 Supporting Small Business Rates Relief

- 11.1 The Supporting Small Businesses relief scheme will help those ratepayers who as a result of the change in their rateable value at the 2017 revaluation are losing some or all of their small business or rural rate relief and, as a result, are facing large increases in their bills.
- 11.2 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 percentage increase per annum of 5%, 7.5%, 10%, 15% and 15% 2017/18 to 2021/22 all plus inflation. Unlike the transitional relief scheme, for the first year of the scheme the percentage increase is taken against the bill for 31 March 2017 after small business rate relief or rural rate relief, or
 - a cash value of £600 per year (£50 per month). This cash minimum increase ensures that those ratepayers previously paying nothing or very small amounts in 2016/17 are brought into paying something.
- 11.3 In the first year of the scheme, this means all ratepayers losing some or all of their small business rate relief or rural rate relief will see the increase in their bill capped at £600. The cash minimum increase is £600 per year thereafter. This means that ratepayers who are currently paying nothing under small

business rate relief and are losing all of their entitlement to relief (i.e. moving from £6,000 rateable value or less to more than £15,000) would under this scheme be paying £3,000 in year 5.

- 11.4 Those on the Supporting Small Businesses relief scheme whose 2017 rateable values are £51,000 or more will not be liable to pay the supplement (1.3p) to fund small business rate relief while they are eligible for the Supporting Small Businesses relief scheme.
- 11.5 Ratepayers remain in the Supporting Small Businesses relief scheme for either 5 years or until they reach the bill they would have paid without the scheme. A change of ratepayers will not affect eligibility for the Supporting Small Businesses relief scheme but eligibility will be lost if the property falls vacant or becomes occupied by a charity or Community Amateur Sports Club.
- 11.6 There is no second property test for eligibility for the Supporting Small Businesses relief scheme. However, those ratepayers who during 2016/17 lost entitlement to small business rate relief because they failed the second property test but have, under the rules for small business rate relief, been given a 12 month period of grace before their relief ended can continue on the scheme for the remainder of their 12 month period of grace.

12 Local Relief for Pubs

- 12.1 This relief was introduced by the government for a fixed period of 12 months from 1 April 2017 to 31 March 2018, the period was further extended to include the period 01 April 2018 to 31 March 2019 in the autumn budget in 2018. Public Houses will receive a reduction of £1,000 from their liability.
- 12.2 The relief will be delivered through local authority discretionary discount powers under section 47(3) of the Local Government Finance Act 1988.
- 12.3 The majority of pubs are independently owned or managed and will not be part of chains. Where pubs are part of a chain, relief will be available for each eligible property in the chain, subject to meeting State Aid requirements.
- 12.4 There is no requirement for ratepayers to complete an application form in order to receive the relief as the Council will identify potential recipients and automatically award to eligible accounts. If you believe that you are entitled to relief and it has not been applied to your account please contact the Business Rates team to enquire about eligibility.
- 12.5 The Government's policy 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.
- 12.6 For the purposes stated in paragraph 12.5 it should exclude:
- restaurants
 - cafes

- nightclubs
- hotels
- snack bars
- guesthouses
- boarding houses
- sporting venues
- music venues
- festival sites
- theatres
- museums
- exhibition halls
- cinemas
- concert halls
- casinos

13 Local Discretionary Relief Scheme 2017

- 13.1 The scheme will be open to ratepayers that have a liability to pay the business rates within the London Borough of Tower Hamlets (LBTH).
- 13.2 The rateable value of the property must be below £200,000 therefore in order to qualify the relief will be applied to qualifying properties with a rateable value of £199,999 or less.
- 13.3 Ratepayers that are in receipt Supporting Small Business Rate Relief 2017 (SSBR) will not be eligible to receive relief under the LDRS 2017.
- 13.4 The relief will not apply to organisations that have three or more properties that operate within or outside of Tower Hamlets.
- 13.5 The property must have been entered into the 2010 Local Rating list as at the 31st March 2017 and also in the 2017 Local Rating list as at the 1st April 2017.
- 13.6 The property must have been occupied since the 31st March 2017 and remain occupied in order to qualify for the relief. Once a property becomes unoccupied the relief will be cease with effect from the date that the property became unoccupied.
- 13.7 The relief will be calculated after any other allowable reductions to the rate account have been applied.
- 13.8 In cases where there has been an amendment in rateable value in relation to the 2010 or 2017 Local Rating lists any subsequent adjustment will only apply

where the amendment to the Rateable Value has resulted in a decrease of the amount of relief awarded. This means that the overall amount of the relief previously awarded cannot be will not be exceeded under any circumstances.

- 13.9 Organisations will not be required to complete an application form as the relief will be awarded automatically by the Council based on the qualifying criteria established in the scheme.
- 13.10 Ratepayers that do not receive an automatic award but believe that they are eligible to receive the relief can ask for a review of the decision. The Council will consider the full circumstances of the organisation and if it appears that the organisation is eligible the relief will be applied, subject to the condition in paragraph 13.11 below.
- 13.11 In cases where there is a retrospective amendment to the rateable value or a review is requested the relief will only be applied to the financial year in which the actual application is made. Any award cannot be retrospectively applied to previous financial years under any circumstances.
- 13.12 The relief is based on a percentage of the actual amount of the increase as at the 1st April 2017. The increase is calculated by comparing the charge amount less any reliefs or exemptions for 2016-2017 against the same calculation for 2017-2018.
- 13.13 Any property that is used for the following purposes will be automatically excluded from receiving the relief:
- Payday Lenders
 - Betting Shops
 - Public Sector & Local Government Buildings
 - Housing Association Properties
 - Unoccupied Properties
- 13.14 Eligibility for the relief is determined based on a fixed list which has been extracted from the Council's Revenues system as at the 1st April 2017.
- 13.15 The scheme is fixed for a four year period based on the original list mentioned in paragraph 12. The amount of relief will be based on the percentage rates published on the Council's website, it should be noted that the percentage rate is variable and may be subject to change.
- 13.16 The relief will be transferrable in the event that the recipient vacates the hereditament and the new occupier fulfils the eligibility criteria to receive the relief.

14 Applications for Relief

- 14.1 Although the regulations do not specifically require the organisation to complete an application, in order for the Council be to able to properly consider awarding the relief the organisation should complete the appropriate electronic application together with the submission of all relevant documentation in support of the application for the relief to be considered except where specified otherwise.
- 14.2 If the appropriate information is not provided then the Council will not be able to consider awarding any relief for the organisation concerned.
- 14.3 Decisions in respect of all applications of discretionary relief will be made by officers and will be reviewed on a regular basis.

15 Renewals for Charitable Discretionary Relief

- 15.1 Awards for any relief will be made for a fixed period and will cease at the end of the financial year in which the award had been made.
- 15.2 The Council may extend the award period for a further 12 month period without carrying out a review and will advise organisations if they are required to submit a new application prior to the start of a new financial year.
- 15.3 Where a review is not carried out at annual billing for the new financial year that commences on the 1st April all ratepayers will receive a demand notice which will detail any relief that has been awarded to eligible organisations. The relief will be granted for a fixed period of 12 months or until any liability ceases, whichever is the sooner.
- 15.4 Reviews will be carried out on specific properties or ratepayers on a risk basis in relation to value of award, type of use and time elapsed since the last review. This will ensure that the most up to date information is available for a correct determination of eligibility to receive relief.
- 15.5 In cases where a review is necessary the organisation must submit a completed application form together with appropriate evidence in support of their application in order for consideration of the claim for relief.
- 15.6 Any organisation that fails to provide the appropriate information or supporting evidence will not be granted the relief.

16 Appeals

- 16.1 In cases where the award for discretionary relief is refused the applicant has 21 days from the date of the letter notifying them that their application was not successful to request a review of the decision and consider any other supporting evidence not previously supplied.
- 16.2 Where an appeal is submitted the person making the appeal must set out the full grounds on which the appeal is based and specify the reasons why the relief should be granted based on the criteria operated by the council and also provide any further supporting evidence.

- 16.3 The NNDR Relief Panel is convened on a regular basis dependant on demand to consider any appeals and the levels of all reliefs awarded to business rate payers.
- 16.4 The NNDR Relief Panel will decide on the outcome and advise the appellant whether or not their appeal was successful following the panel meeting to determine any requests for a review of the decision.
- 16.5 The NNDR Relief Panel will consist of the Corporate Director of Resources, Corporate Director of Governance and a representative from Revenue Services.
- 16.6 The decision of the NNDR Review Panel will be final and the only recourse available will be way of a Judicial Review. This will only apply if the applicant believes that the council has exceeded its statutory powers, there has been a procedural impropriety or where an action is irrational. Individual organisations are advised to seek independent legal advice should they wish to proceed in that manner.

DRAFT