

Appendix 1

Non-Domestic Rates Support for businesses following 2017 Revaluation Section 47 Discretionary Rate Relief – Local Discount Policy

The Government have provided funding to local authorities to support those businesses that face the steepest increases in their business rates bills as a result of the 2017 revaluation.

This will be administered through billing authorities' discretionary relief powers under section 47 of the Local Government Act 1988.

This Scheme will be applicable for four years from 2017/18 until 2020/21 and will be funded by central government.

Policy Aim

To support businesses in the city which have been impacted financially by the 2017 Business Rates revaluation, which will help to sustain employment for local people and support the local economy.

Principles for awarding Local Discounts

Awards will be considered on individual merits against the overall aim set out above. The scheme is discretionary and the ratepayer does not have a statutory right to receive any relief.

To be considered for an award under this policy the applicant must:

- be in **occupation** of a business rates assessment with a rateable value of at least £15,000 and less than £200,000; and
- have an increase of greater than 10% in their rates bill for 2017/18 when compared to 2016/17.

No award will be considered for ratepayers in the following categories:

- Ratepayers with entitlement to Small Business Rates Relief are excluded from receiving any award.
- Registered charities that receive 80% Mandatory Charitable Relief are excluded from receiving any award.
- Where occupation is for less than an eight week period.
- Where the ratepayer is Birmingham City Council or any of the precepting bodies.
- Where the ratepayer is public body or government department.
- Where the ratepayer is a large/multinational organisation i.e. banks and building societies.
- Any award will be subject to State Aid Limitations.

Payment of a Local Discount

The amount of relief awarded, for 2017/18, will be equal to the amount of the liability which exceeds the 10% increase to that for 2016/17. This percentage may be varied depending on number of qualifying businesses and the availability of funds.

Awards for subsequent years will be determined annually in accordance with the budget available and the amount of increase in liability for each year.

Any relief awarded will be paid by crediting the Business Rate account to which it applies.

Right to Appeal

There is no statutory right to appeal against a decision under Section 47, other than Judicial Review. An applicant may make a request for the decision maker to review a decision but only where either: -

- Additional information that is relevant to the award and that was not available at the time the decision was made becomes available, or
- There are good grounds to believe that information was not interpreted correctly at the time the decision was taken.

A request for a review must be made within four weeks of notification of the decision and must set out the reasons for the request and any supporting information.