

## **South Ribble Borough Council Discretionary Business Rates Revaluation Relief Scheme 2017/18**

This Local Discretionary Business Rate Relief Scheme will apply for the year 1 April 2017 to 31 March 2018 only. Under the scheme relief will be provided where a qualifying ratepayer's net bill has increased by £1,000 or more, due to the 2017 revaluation.

Where a qualifying ratepayer's 2017/18 rates bill is reduced for any of the following reasons, the amount of their relief will be reduced or removed accordingly:

- A reduction in rateable value in the 2017 rating list
- The provision of a certificated value for the 2010 rating list or historical change
- The application of any additional rate relief or exemption
- Vacation and re-occupation of the property
- Any other reason

**To qualify for relief a ratepayer must be in occupation of a property with a rateable value of less than £300,000 and must meet the following criteria:**

- The ratepayer must have been liable for rates and in occupation of the relevant property on 31<sup>st</sup> March 2017.
- The property must be occupied.
- The rateable value must be less than £300,000.
- After the application of all other reliefs, the increase in the rates bill for the period 1<sup>st</sup> April 2017 to 31<sup>st</sup> March 2018 must be above £1,000.
- The ratepayer must be a business, partnership or individual that operates on a local or regional footprint only.
- The ratepayer must not be in receipt of mandatory rate relief.
- The ratepayer must not be a doctors, dentists, vets or GP surgery.
- The award of relief must comply with EU law on State Aid. Ratepayers will be required to confirm that they have not received State Aid that exceeds in total €200,000 over a three year period, including any other rates relief (other than exemptions, transitional or mandatory reliefs) being granted for premises other than the one to which the declaration relates, under the De Minimus Regulations EC 1407/2013.

**How the Business Rates Re-valuation Discretionary Business Rate Relief will be calculated:**

Discretionary business rate relief is calculated after any or all of the following have been applied:

- Exemptions and other reliefs, including pub relief and supporting small business relief.
- Transitional arrangements

The amount of relief will be awarded to qualifying ratepayers based on the increase in the net rates bill as detailed below:

<b>Increase</b>	<b>Amount of Relief</b>
Above £1,000	£1,000
Above £2,000	£1,000 plus 7.5% of the remaining rates payable

### **Hardship**

The Council will consider individual applications from ratepayers who are suffering hardship caused by the re-valuation, and who meet the criteria outlined above with the exception of the increase being above £1,000. Decisions will be taken on an individual basis by the Revenues Manager following consultation with the Cabinet member for Support and Assets and the s151 officer.