



Appendix A

Business Rates – Covid-19 Additional Relief Fund (CARF) policy (amended)

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1. COVID-19 Additional Relief Fund (CARF)

1.1 Background

Due to the low number of initial COVID-19 Additional Relief Fund (CARF) applications, the policy has now been amended to allow a new approach that has been taken to identify and award relief to qualifying businesses.

The policy still follows the Government guidance that was issued on the 14th December 2021 and seeks to target support for businesses who have until now been unable to benefit from the previous retail discount.

This relief is awarded under Section 47 of the Local Government Finance Act 1988. All awards made by the council will be met from the government funding allocation of £3,678,533.

1.2 Qualifying properties

To qualify for the relief:

- the ratepayer must **not** be eligible for Extended Retail Discount, or Nursery Discount;
- the property must **not** have been unoccupied (other than if the property was closed temporarily due to covid restrictions), and;
- The ratepayer needs to be able to demonstrate that the business has been adversely affected by the pandemic.

1.3 Non-qualifying properties

In line with the legal restrictions in section 47(8A) of the Local Government Finance Act 1988, Billing Authorities may not grant the relief to themselves.

1.4 Identification of qualifying businesses

During March and April the Business Rates team has allowed businesses to apply for CARF. Due to the low number of applications, the Business Rates team has now taken a proactive approach to review businesses and increase the number of qualifying businesses for the relief.

All businesses have been reviewed to ensure that they are from an appropriate sector that has been adversely affected by the pandemic. Where there has been any doubt of pandemic impact, the council has requested evidence from businesses to substantiate their claim.

Once the relief has been awarded, all businesses will be served with a revised bill and details of the relief.

1.5 Amount of relief awarded and period

Once all eligible properties/businesses are identified and the application period has closed, the allocation of relief per account will be calculated.

The allocation will be a percentage of the Business Rate liability for 2021/22 after other discretionary and mandatory reliefs have been granted. The calculation will ensure the full amount of £3,678,533 funding is allocated to businesses of the borough.

Any retrospective change in circumstance to recipient accounts and the amount of business rates owed will result in the recalculation of the amount of relief offered.

The relief funding is a finite amount and once the fund has been fully allocated no further awards can be made. As such, any new occupier of a property who has failed to inform the council of occupancy, may receive no relief.

Following the allocation of the relief, any credit will be carried forward to offset the liability for 2022/23.

1.6 Subsidy Control

Providing discretionary relief to ratepayers as outlined in this policy is likely to amount to a subsidy. As such, any relief provided by Local Authorities under the CARF Scheme will need to comply with the UK's domestic and international subsidy control obligations

To ensure that the council acts appropriately in this regard, the Business Rates team will request ratepayers as part of the application to declare that all aspects of the subsidy regime are complied with.

1.7 Appeals

Any appeal against a decision made under the '*Covid-19 Additional Relief Fund*' policy must be made in writing and reach the Council within 28 days of an organisation receiving notification of a decision.

- The Council will acknowledge the appeal within 5 working days of receipt.
- The Director of Finance will consider the appeal.
- The applicant will be informed of the final decision as soon as practicable thereafter.