

RECORD OF DECISION TAKEN UNDER DELEGATED AUTHORITY FROM EXECUTIVE/COUNCIL/COMMITTEE



DELEGATED OFFICER	Louise Mattinson
DECISION TAKEN BY:	
DELEGATED BY:	Executive (on the 10 th August 2017)
IN CONSULTATION WITH:	Executive Member
PORTFOLIO AREA:	Resources

SUBJECT: Introduction of the Business Rates Retail Discount

1. DECISION

Introduction of the new Business Rates Retail discount for the financial years 2019/20 and 2020/21.

2. REASON FOR DECISION

In considering the report presented to the Executive Board on 10th August 2017: 'Introduction of Supporting Small Business relief, Business Rate relief for Pubs and the Local Discretionary Relief Scheme', it was agreed;

- To delegate to the Director of Finance and IT (now Director of Finance and Customer Services), in consultation with the Executive Member for Resources, the authority to approve the amendment to the Council's Business Rates Relief policy to include the provision for implementing any future government announced relief or discount;

Within the 2018 Autumn Budget, a new retail discount was announced and as such, this report seeks to record the delegated power to implement from 1st April 2019.

3. BACKGROUND

The Government announced, as part of the 2018 Autumn Budget, that it will provide a Business Rates Retail Discount scheme for some occupied retail properties in each of the years 2019/20 and 2020/21.

Those that will benefit from the relief will be occupied properties with a rateable value of £51,000 or less, that are wholly or mainly being used as shops, restaurants, cafes and drinking establishments.

The Government has provided a definition of shops, restaurants, cafes and drinking establishments, as follows:

- Properties that are being used for the sale of goods to visiting members of the public;
- Properties that are being used for the provision of the following services to visiting members of the public, and;
- Properties that are being used for the sale of food and/or drink to visiting members of the public.

A more detailed description of the properties and businesses that will qualify is attached in Appendix A.

4. OPTIONS CONSIDERED AND REJECTED

The Retail Discount being implemented from April 2019 is prescribed and detailed by the Ministry for Housing, Communities and Local Government, and as such there are no alternative options to consider.

5. POLICY IMPLICATIONS

A full and comprehensive policy for the Retail Discount is detailed in Appendix A.

6. FINANCIAL IMPLICATIONS

The Retail Discount will be fully funded through Section 31 Grants, provided by the Government, based on the criteria set out in the guidance.

To assist Local Authorities with the administrative burden, it is expected that additional new burdens funding will also be announced shortly.

7. LEGAL IMPLICATIONS

The funding for the discount is to be provided by way of a grant under section 31 of the Local Government Act 2003. To access the funding, the Council is required to establish a discretionary scheme for administering the rate relief under section 47 of the Local Government Finance Act 1988. In addition, the scheme will have to also meet the Government's grant conditions.

8. RESOURCE IMPLICATIONS

Existing resources within the Business Rates team will be used to administer the discount.

9. EQUALITY AND HEALTH IMPLICATIONS

Please select one of the options below. Where appropriate please include the hyperlink to the EIA.

Option 1 Equality Impact Assessment (EIA) not required – the EIA checklist has been completed.

Option 2 In determining this matter the Executive Member needs to consider the EIA associated with this item in advance of making the decision. (*insert EIA link here*)

Option 3 In determining this matter the Executive Board Members need to consider the EIA associated with this item in advance of making the decision. (*insert EIA attachment*)

10. CONSULTATIONS

No consultation is required on this matter.

11. DECLARATION OF INTEREST

All Declarations of Interest of the officer with delegation and the any Member who has been

consulted, and note of any dispensation granted should be recorded below:

VERSION: 1

CONTACT OFFICER: Andy Ormerod

DATE: 18th January 2019

BACKGROUND DOCUMENTS: Appendix A Business Rates Retail Discount Policy

DIRECTORS - has legal and finance advice been considered ?

YES

NO