

TAMESIDE METROPOLITAN BOROUGH COUNCIL

BUSINESS RATES

DISCRETIONARY RELIEF POLICY

Last updated April 2023

Tameside Council Business Rates Discretionary Relief Policy

Discretionary Relief

Section 69 of the Localism Act 2011 amends Section 47 of the Local Government Finance Act 1988 and permits the Council to award discretionary relief on eligible Business Rates accounts. Discretionary relief is usually granted for up to one financial year at a time, or for a period of time as stipulated by Central Government. Where necessary any relief awarded may be subject to an annual review process. The Council reserves the right to review the award should the circumstances of the business, organisation or liable ratepayer change during the period of the award.

The following are discretionary reliefs in accordance with Section 47 that are in place at 1 April 2023:

- Retail, Hospitality and Leisure Business Rates Relief
- Charity and Community Amateur Sports Club Discretionary Relief
- Discretionary Relief for Non-Profit Making Organisations
- Relief for Local Newspapers
- Extended Transitional Relief and Supporting Small Business Relief
- Any other local scheme as directed by Central Government

Retail, Hospitality and Leisure Business Rates Relief

This relief provides eligible occupied retail, hospitality and leisure properties with a 75% relief, up to a cash cap of £110,000 per business. This relief will be automatically applied to bills where the Council believes businesses to be eligible.

Charity and Community Amateur Sports Club Discretionary Relief

Charities and registered Community Amateur Sports Clubs (CASC's) are entitled to a mandatory 80% relief where the property is occupied by the registered charity or club, and is wholly or mainly used for charitable purposes of the charity (or of that and other charities), or for the purposes of the club (or of that and other clubs). A further discretionary award of 10% is available for these properties in Tameside.

Discretionary Relief for Non-Profit Making Organisations

Not for profit organisations and voluntary, community and faith sector groups (VCFS) may be granted up to 90% discretionary relief. The organisation must be non-profit making, whose main objectives are charitable or are otherwise philanthropic or religious, or concerned with education, social welfare, science, literature, the fine arts or the provision of recreation.

Relief for Local Newspapers

This relief is applied to office premises used for journalists and local newspaper reporters up to a maximum of £1,500 a year for 5 years from 1 April 2020, in accordance with subsidy control. The discount is awarded on the basis of one eligible property per newspaper even if more than one property is used as offices for the newspaper.

2023/24 Supporting Small Business (SSB) relief scheme guidance

At the Autumn Statement 2022 the government announced a new Supporting Small Business (SSB) relief scheme which will cap bill increases at £600 per year for any business losing eligibility for Small Business Rate Relief or Rural Rate Relief at the 2023 revaluation.

The scheme also provides support for those previously eligible for the 2022/23 SSB scheme and facing large increases in 2023/24 but in those cases for one further year only.

Fraud

Central Government and Tameside Council will not tolerate any business falsifying their records or providing false evidence to gain this relief, including claiming support above the cash cap or the exemption threshold. A ratepayer who falsely applies for any relief, or provides false information or makes false representation in order to gain relief may be guilty of fraud under the Fraud Act 2006 and monies paid may be recovered.