

Policy for the granting of
COVID-19 Additional Relief Fund
National Non-Domestic Rate Relief

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Business Rates Policy 2021-22

Business Rates – COVID-19 Additional Rates Relief Fund

1. Introduction

- 1.1 The purpose of this policy is to determine the level of discretionary relief payable under the Council's COVID-19 Additional Relief Fund (CARF) scheme.
- 1.2 Central Government has provided the Council with funding to assist those ratepayers whose businesses have been (and continue to be) affected by the pandemic but that are ineligible for existing support linked to business rates.
- 1.3 The funding has been allocated to authorities based upon the estimated rateable value in each local authority rating list which falls within the scope of the scheme. The funding allocation to Slough Borough Council is £7,701,826
- 1.3 The Government has not changed the legislation relating to the business rates reliefs available to properties. Instead, the Government will, in line with the eligibility criteria set out in this policy, reimburse local authorities where relief is granted using discretionary relief powers under section 47 of the Local Government Finance Act 1988.
- 1.4 Whilst funding is provided it is for the Council to decide its own local scheme and determine in each individual case whether to grant this particular relief.
- 1.5 Relief under the CARF scheme will only be available to reduce chargeable amounts in respect of the 2021/22 financial year.

2. Eligibility for CARF

- 2.1 It is for each authority to design the discretionary relief scheme in their area, however in developing the scheme LA's must:
 - Not award relief to ratepayers who for the same period of the relief (2021/22) have been eligible for the Extended Retail Discount (covering retail, hospitality and leisure) the Nursery Discount or the Airport and Ground Operations Support Scheme;
 - Not award relief for a period when a property is unoccupied;
 - Direct support towards ratepayers who have been adversely affected by the pandemic and have been unable to adequately adapt to that impact;

- Not award relief to themselves or certain precepting authorities.
- 2.2 The relief will be applied after mandatory reliefs and other discretionary reliefs funded by section 31 grants have been applied, excluding those where the Council has provided relief using its wider discretionary relief powers which are not funded by section 31 grants.
- 2.3 Where and reduction or remission is granted to a rate payer under section 49 of the Local Government Finance Act 1988 (where hardship is proven to the Council), then there will be no requirement to grant CARF relief for that amount.
- 2.4 In line with other business support throughout the pandemic, awards are subject to overall subsidy control (previously known as state aid) limitations and reporting requirements in relation to the scheme and awards made.

3. Who will be excluded?

- 3.1 The scheme will exclude those businesses set out at para 2.4 (those subject to overall subsidy control) and in addition remove those business sectors and property types that are less likely to have been adversely affected by the pandemic (tabled below)
- 3.2 The Council has decided that the following business sectors shall be excluded from this relief
- Financial Services - Banks, building societies, Insurance providers and brokers, accountancy, insolvency practitioners
 - Professional Services – Solicitors, Architects, Surveyors, planning consultants
 - Storage and distribution – Warehouses, self-storage, Couriers
 - Information, Communications & Technology – network and infrastructure providers, consultancy services
 - Public Services – Gvt agencies, NHS premises, Rail Operators, Royal Mail, Housing providers and
 - Education – private and public schools and colleges
- 3.3 This list of examples is not definitive, and the Council will consider if a business fits into the categories above.
- 3.4 The Council has decided that the following hereditament types shall be excluded
- Advertising right
 - Car parking space
 - Computer centres
 - Health centres
 - Photovoltaic installation
 - Retail warehouse
 - Shop

- Show home or showhouse
 - Superstore
 - Betting or gaming establishments
 - Adult establishments
- 3.5 The Council will specify how (and if) applications are to be made and received. This may vary from time to time. Where possible, relief will be awarded automatically and, in all cases, ratepayers **must** notify the Council immediately where they:
- (a) no longer qualify, for the relief (as defined in section 2 and 3);
 - (b) are subject to subsidy control; or
 - (c) no longer wish to receive the relief.
- 3.6 Where appropriate, ratepayers are required to provide such evidence necessary to allow the Council to make a decision. Where insufficient information is provided, then no relief will be granted. In some cases, it may be necessary for officers to visit premises and we would expect ratepayers claiming relief to facilitate this where necessary.
- 3.7 The Council will provide this service and provide guidance free of charge. Rate payers are encouraged to approach the Council direct and NOT pay for such services. Applications will be accepted from ratepayers only.

4. Awards

- 4.1 The Council has been provided with £7,701,826 of funding to support CARF and will look to maximise the awards of this to eligible businesses.
- 4.2 The Council will distribute the balance of funding through a direct automatic award to the business rates account of all eligible businesses in the borough. Such an approach would provide for a reduction of 100% or a maximum of £50,000 to eligible businesses.
- 4.3 In order to reflect the specific circumstances within the borough and the impacts that the pandemic has had on local employers the Council will award a reduction of 100% or a maximum of £30,000 to eligible freight businesses. This is to reflect the direct impact on these businesses in the slow down of airline business from Heathrow.
- 4.4 If an award is made and a subsequent award of another discount, exception or relief is awarded the award of CARF will be reviewed to ensure that the award remains in line with the current policy.

5. Disputes

- 5.1 Where the Council receives a dispute from the ratepayer regarding the granting, non-granting or the amount of any discretionary relief, the case will be reviewed by the Group Manager Revenues, Benefits and Charges. Where a decision is revised then the ratepayer shall be informed, likewise if the original decision is upheld.
- 5.2 Where the ratepayer wishes to appeal the decision of the Group Manager Revenues, Benefits and Charges, the case will be considered by the Council's Section 151 Officer whose decision on behalf of the Council will be final
- 5.3 Ultimately the formal appeal process for the ratepayer is Judicial Review although the Council will endeavour to explain any decision fully and openly with the ratepayer.

6. Subsidy Control

- 5.1 The Council's COVID-19 CARF scheme is subject to the subsidies chapter within the UK-EU Trade and Cooperation Agreement (TCA). However, for CARF there is an exemption for subsidies under the value of approximately £2,243,000 per economic sector (e.g. holding company and its subsidiaries)
- 5.2 Therefore to be awarded CARF the ratepayer must not have claimed over the period 2019/20 to 2021/22 more than £2,243,000 from schemes which fell within the small amounts of financial assistance or COVID-19 related allowance.
- 5.3 Further details of subsidy control can be found at:
[CARF Guidance.docx \(publishing.service.gov.uk\)](#)
- 5.4 A ratepayer must not apply or accept an automatic award of CARF if they have already exceeded or will exceed the allowance. However, the Council will still consider applications for support under the CARF scheme if they have reached the limit provided you can evidence that the business:
 - (a) Intends to use the support to fund uncovered fixed costs (costs not covered by profits or insurance etc.) during the period of COVID-19. Economic actors may claim for up to 70% of their uncovered costs (although this 70% limit does not apply to small businesses with less than 50 employees and less than £9 million turnover where the limit is instead 90%); and
 - (b) Has shown a decline in turnover of at least 30% within the 1 April 2020 to 31 March 2021 period, compared to the same 1 April 2019 to 31 March 2020 period.

- 5.5 The ratepayer may claim up to a further (£10 million of additional allowance (on top of the £2,243,000) if they meet the above tests and they have not claimed any other support from the additional allowance up to an aggregate £10 million limit.
- 5.6 Government of the Council will not tolerate any business falsifying their records or providing false evidence to gain relief including claiming or accepting support above these thresholds.**
- 5.7 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.**