WEST OXFORDSHIRE
DISTRICT COUNCIL

DISCRETIONARY RATE RELIEF POLICY 2026

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1. Introduction

1.1 West Oxfordshire District Council ('The Council') understands the importance that local businesses and organisations play in achieving its priorities and ensuring its communities and businesses are able to develop and thrive within the district.

1.2 Councils have the power to award relief from the payment of Non-Domestic Rates (Business Rates) to organisations and businesses that meet certain criteria. Public funds are not, however, unlimited and the Council Taxpayers of the district meet a proportion of any relief granted. The Council therefore needs to be satisfied that money invested this way will be repaid in economic and/or community benefit.

1.3 The power for granting Discretionary Rate Relief is provided for by Section 47 of the Local Government Finance Act 1988. This has been amended by subsequent legislation that gives wider powers to grant discretionary relief to any ratepayer where the authority feels the granting of such relief would benefit the local community.

1.4 The Discretionary Rate Relief Policy ('the Policy') is designed to provide guidance to Officers and ratepayers on the application of Discretionary Rate Relief. ('DRR')

1.5 The Policy covers the following types of DRR:

- Charitable rate relief
- Community Amateur Sports Clubs (CASCs)
- Rate relief for not-for-profit organisations
- Hardship relief
- Temporary relief for partly occupied properties
- Local discounts and incentives

1.6 This Policy document outlines the various areas of local discretion and the Council's approach to the various reliefs. This approach has regard to the impact:

- of granting discretionary relief on the Council's wider financial position and the impact on its Council Taxpayers;
- on the organisations and businesses that currently receive or may apply for relief in the future;
- on the residents of the Council if relief is awarded and the economic benefits to the district.

2. The Discretionary Rate Relief Scheme

2.1 DRR is granted in accordance with Section 43 of the Local Government Finances Act 1988 and Sections 47 and 49 of the Local Government Finance Act 1988 as amended by the Localism Act 2011, and the Non-Domestic Rating Act 2023.

2.2 Section 69 of the Localism Act amended section 47 of the Local Government Finance Act 1988 to allow billing authorities to fund their own local discounts. The Council can grant business rate discounts and incentives as it sees fit within the limits of primary legislation and the rules on State Aid. These powers can be used to encourage new business and investment as well as support local shops or services to the community.

2.3 The legislation requires the Council to maintain a DRR scheme to award relief of up to 100% to certain organisations and businesses that operate within specified criteria. This includes:

- Charitable bodies already in receipt of mandatory relief of 80%. The Council has a discretion to 'top-up' this relief to 100% of the business rates due
- Registered CASCs already in receipt of mandatory relief of 80%
- Non-profit making organisations – the Council has discretion to grant relief of up to 100% of the business rates due
- DRR for 'other rural businesses'
- Relief on the grounds of hardship
- Relief for part-occupied premises
- Local discounts and incentives

2.4 In making decisions the Council may:

- Grant relief up to a maximum of 100% of the business rates due;

or

- Refuse any application for relief

2.5 Mandatory relief can be backdated to previous financial years. The Non-Domestic Rating Act 2023 removes the restriction that prevented billing authorities from making a decision to award discretionary rate relief more than six months after the end of the relevant financial year. .

2.6 In the majority of cases, DDR will be granted for a period of one financial year. Successful applications will be sent a letter confirming the new award of DRR. This letter will explain the period of award and the date it will end.

3. The application process

3.1 Applications for DRR must be made by completing an application form and submitting the relevant supporting information that includes:

- Details of the applicant's main purposes and objectives (where applicable) as set out in a written constitution, a memorandum of association or membership rules;
- A full set of audited accounts relating to the last two financial years. Where audited accounts are not available projections should be provided instead, along with bank statements;
- Details of how the organisation meets the relevant criteria detailed in these guidelines

3.2 Any applications that are made without the supporting documentation will be subject to a decision being made solely on the information that is available at the time of the decision.

3.3 As a guide, to be eligible for DRR a charity/organisation must not have enough unrestricted funds/reserves to continue to operate for more than 12 months unless a business plan exists detailing how these additional funds are to be used to benefit the local community.

3.4 In exceptional cases, DRR will be granted to organisations that have enough financial resources in unrestricted funds/reserves to continue to operate for more than 12 months. This may include charities and community organisations that require a large amount of available resources to sustain the service they deliver to the community. In such cases, the application must be able to demonstrate it offers a service which the local residents depend on and which they would be unlikely to find elsewhere in the district.

3.5 The Council will aim to make a decision within one calendar month of the application and supporting information being received. Decisions on the award of DRR will be made by the Executive Member with responsibility for Finance. Ratepayers are required to continue to pay business rates whilst their application is being considered. Failure to make payment will result in the Council pursuing collection through the usual enforcement procedures that could result in Court action.

3.6 An unsuccessful applicant may make a request for the Council to review its decision, but only where:

1) Additional information relevant to the application that was not made available at the time the decision was made becomes available.

2) There are grounds to believe the application or supporting information was not interpreted correctly at the time the decision was made.

3.7 A request for a review must be made within one calendar month of notification of the decision and must set out the reasons for the request and any supporting information. Cases will be reviewed by the Executive.

3.8 In line with the model of Business Rate Retention Scheme, the cost of awarding discretionary relief is apportioned as follows:

- 50% will be funded by Central Government
- 40% will be funded by the Council
- 10% will be funded by Oxfordshire County Council

3.10 Any decision regarding DRR will be communicated to the applicant in writing. Where the decision is a refusal, the reasons for refusal will be provided in the letter.

3.11A review of the guidelines will be undertaken every 3 years in line with the Valuation Office Agency's revaluation cycle, or if business rates legislation is amended, or as necessary to ensure it complies with current legislation and the Council's priorities.

3.12 The ratepayer must inform the Council immediately of any changes which may affect their eligibility for relief.

4. Charitable Rate Relief

4.1 Mandatory Rate Relief of 80% is granted to charities where:

- The ratepayer is a charity or the trustee of a charity; and

- The property is wholly or mainly used for charitable purposed (including charity shops where the goods sold are mainly donated and the proceeds are used for the purposes of the charity).

4.2 Registration under the Charities Act 1993 is conclusive evidence of charitable status. Bodies which are exempt charities are also eligible for mandatory relief.

4.3 In cases where a charity is in receipt of mandatory relief of 80%, the Council has direction to grant up to 20% DRR (top-up). The Council will consider applications for DRR from charities based on their own merits on a case-by-case basis. The principal consideration in awarding DRR is that it is in the best interests of the residents and Council Taxpayers of West Oxfordshire District to do so and it produces a local benefit, as the Council must contribute to the cost of each award.

4.4 Each case will be assessed on its own merits, but generally top-up DRR will only be awarded to the following charities or excepted organisations:

- Scouts, guides, cadets and other clubs and organisations for young people;
- Organisations providing support in the form of advice, employment training and counselling;
- Community schemes including those providing support for those over retirement age, community transport and volunteer organisations;
- Charitable supporting clubs;
- Armed Forces veterans associations;
- Locally based leisure and cultural organisations.

4.5 The following general exclusions will apply:

- 'Top-up' relief will only be granted to local charities (defined as those set up with the sole purpose of assisting residents of West Oxfordshire District and whose main office is situated within the District);
- Unless a special case for financial hardship can be proved 'top-up' to national charities (including charity shops) will not be awarded;
- 'Top-up' relief for Housing Associations will not be granted.

5. Registered Community Amateur Sports Clubs (CASCs)

5.1 Registered CASCs are entitled to 80% mandatory relief. The Council will consider applications for DRR 'top-up' from CASCs based on their own merits on an application-by-application basis.

5.2 The Council will consider applications that can demonstrate:

- The contribution the organisation makes to West Oxfordshire District;
- The club is open to the whole community and its membership fees are not excessive;
- It is a non-profit organisation;
- Evidence that every effort is made by the organisation to encourage open membership from groups such as young people, disabled persons, and those over retirement age;
- Schemes of education and training are provided particularly for young people, disabled persons, women and those over retirement age;

- How the CASC supports and links into the Council's priorities.

5.3 Applications will only be considered where the club has an open access policy. If a club accepts members who have reached a certain standard, rather than seeking to promote the attainment of excellence by developing sporting aptitude, it does not fulfil the requirements.

5.4 Although clubs should be open to all without discrimination, single sex clubs may be permitted where such restrictions are a genuine result of physical restraint (such as changing room facilities) or the requirement of the sport. In such cases, the application will be required to provide evidence of these factors.

5.5 It should be noted that sports clubs that run a bar are unlikely to be awarded discretionary rate relief if their main purpose is the sale of food and drink. If the sale of food and drink by the organisation aids the overall operation and development of the organisation meaning it achieves its objectives this is permissible if the principal objectives of the organisation meet the eligibility criteria detailed in 5.2. If the bar makes a profit this relief must be reinvested to help the organisation meet its principal objectives. Financial information will be required to evidence any profit and its use.

6. Rate relief for not-for –profit organisations

6.1 Not-for-profit organisations that are not classed as registered charities or CASCs can apply for DRR of up to 100%. Such organisations include those that are philanthropic, religious, concerned with education or social welfare, science, literature, the fine arts, recreation or are otherwise beneficial to the community.

6.2 The Council will consider applications from organisations which can demonstrate:

- Its activities support at least one of the Council's priorities;
- It promotes its service for the benefit of West Oxfordshire District residents;
- Membership of the organisation is open to all members of the community;
- The facilities of the organisation are to be made available, where practicable, to other organisations and groups;
- The organisation operates in such a way that it does not discriminate against any section of the community;
- It is not established or conducted for the primary purpose of profit.

6.3 If the organisation applying for DRR requires membership or any entry fee the Council will consider whether:

- Membership is open to everyone regardless of race, ethnicity, sex, marital or parental status, sexual orientation, creed, disability, age, religious affiliation or political belief;
- The subscription or fee is set at a level which is not prohibitively high and is affordable by most sections of the community;
- Fee reductions are offered to certain groups, for example the under 18s and over 60s;
- Membership is encouraged from the unemployed, young people not in employment, education or training, those of retirement age and people with disabilities.

6.4 Where the applicant organisation requires membership, at least 50% of members should reside within the West Oxfordshire District and evidence of this will be required.

6.5 The organisation must provide a copy of their constitution and copies of the latest two years of audited annual accounts where available.

7. Hardship Relief

7.1 The Council has discretion under Section 49 of the Local Government Finance Act 1988 to grant relief of up to 100% where hardship is demonstrated. Hardship relief can only be considered if it would be reasonable to do so in the interests of Council Taxpayers in general.

7.2 Hardship relief will be awarded where the business is suffering from unexpected hardship that is outside of the normal risks associated with business. Reduction or remission of business rates on the grounds of hardship will only be made in exceptional circumstances.

7.3 Hardship relief is granted at the discretion of the Council which can reduce or remit the amount of business rates due provided it is satisfied that:

- The ratepayer would sustain hardship if it did not do so; and
- It is reasonable to do so having regard to the interests of its council taxpayers,

7.4 The following factors will be considered in assessing the application:

- The test of hardship needs not to be confined strictly to financial hardship. All relevant factors affecting the ability of the business to meet its rates liability will be considered.
- The interests of Council Taxpayers in the area may be wider than direct financial interests. Examples of this include where employment prospects in the area would be worsened by a company going out of business or the amenities of the area being reduced.
- The ratepayer must provide evidence of hardship, for example a severe loss or marked decline in trade compared to similar periods in previous years.
- The ratepayer must be able to show evidence of its viability for the future, which is two years for these purposes.

7.5 A business will not be considered for hardship relief in the following circumstances:

- Where the business is profitable;
- Where the business has experienced a minor loss in trade;
- Where the drawings/remuneration of directors, partnerships or sole traders are of an amount not deemed reasonable by the Council;
- Where the business is new and hardship relief is being requested to fund the initial progression of the business;
- Where the property is empty;
- Where similar goods or services are already being provided in the locality or within a reasonable distance.

7.6 Prior to any award being made the business is expected to act to mitigate or alleviate their hardship by:

- Considering other options such as renegotiating with creditors;
- Contacting the Council's Business Advice officer;
- Having in place a business plan to address the hardship.

7.7 Applications for hardship relief shall be regarded as a last resort and will only be accepted after consideration of any other forms of rate relief for which the applicant may be eligible.

7.8 The period and amount of any award will be determined on a case-by-case basis, but may be up to 100% of business rates liability.

7.9 Hardship relief will only be granted for short periods of time and usually up to a maximum of 6 months.

8. Properties partly occupied for a temporary period

8.1 There may be times where a property is only partly occupied for a short period. This may be due to a business relocating to a new property. In certain circumstances, the Council may use its discretion to award partly occupied relief that is also known as Section 44a (Section 44a of the Local Government Finance Act 1988) relief.

8.2 In these circumstances, the Council may request that the Valuation Office Agency apportion the rateable value of the property between occupied and unoccupied parts.

8.3 Section 44a relief may be awarded in the following circumstances:

- Where the occupied and unoccupied parts of the property can easily be separately assessed; or
- Where there are short-term practical or financial difficulties in either occupying or vacating the premises.

8.4 The part occupation must be for a temporary period only. DRR will not be awarded where the partial occupation is due to the normal day-to-day operation of the business, for example, where a warehouse has despatched a large order and no longer needs to store stock.

8.5 For the purposes of this Policy, a period of up to 6 months will be considered temporary. Periods of time exceeding 6 months will be treated as a permanent change and will not be eligible for partly occupied relief.

8.6 Relief will not be awarded where it appears to the Council that part of the property is being kept empty for the sole purpose of claiming rate relief.

8.7 Prior to an award being made, a visit to the premises will be made by a Council Officer to establish the exact area of the property that is empty. The application must be supported by a plan of the property that clearly marks the boundary of the occupied and unoccupied parts. This plan will be given to the Valuation Office Agency to apportion the rateable value. Further visits may be made to the property throughout the duration of the DRR to establish that the property is still partly occupied.

8.8 Part occupied DRR will end if one of the following applies:

- The financial year comes to an end;
- The end of the award;

- Where part or all the unoccupied parts become occupied;
- Where the whole of the property becomes unoccupied;
- Where the liability for the property changes.

9. State Aid

9.1 From 1 January 2021, the United Kingdom left the EU Single Market and Customs Union and is no longer subject to the De Minimis Regulations.

9.2 The Government has introduced its own rules regarding state subsidies. DRR is considered a subsidy under the rules, but the matters that must be considered all relate to the effect of the subsidy on international trade. In making an award the public body making it must consider:

- effects on international trade;
- the subsidy is prohibited under the World Trading organisation (WTO) rules;
- are in line with those agreed by the UK –EU Cooperation and Trade Agreement;
- are unlikely to trigger a dispute under WTO trade rules.

9.3 It is unlikely that an award of DRR would fall counter to these rules.

10. Complaints and Appeals

10.1 Any customer who feels that they have not been correctly dealt with can use the Customer Feedback procedure to make a complaint.

10.2 Rating Law does not allow a ratepayer to appeal a decision by the Council on DRR. However, in the interest of natural justice and in keeping with customer care practice and principles of open government, this Policy provides a mechanism for review of any decision.

10.3 If a ratepayer is unhappy with the decision made, full details should be submitted, in writing to the Council within one calendar month of notification of the decision. Any review will be considered by Executive.

11. Fraud

11.1 The Council is committed to the prevention and detection of fraud and the protection of public funds. Cases of suspected fraud will be referred to the Counter Fraud and Enforcement Unit (CFEU) for investigation, which may result in clawback of payments made and/or further action being taken against an individual.

Appendix A

Category of Ratepayer	Mandatory Relief	Discretionary Relief
Charities	80%	Up to 20%
Registered Community Amateur Sports Clubs (CASCs)	80%	Up to 20%
Non-Profit Organisations	Nil	Cases considered on individual merit
Hardship Relief	Nil	Cases considered on individual merit
Partly Occupied Hereditament	Nil	Cases considered on individual merit

Addendum 1

Rural Rate Relief

Rural Rate Relief is available for Post Offices, village shops, petrol filling stations and Public Houses subject to rateable value restrictions, where they are the only business of that type in the rural settlement.

The Government announced in the Autumn Statement on 23 November 2016 that the relief would increase from 50% to 100% from 1 April 2017.

As a measure the Government has not changed legislation, instead local authorities are required to adopt a local scheme and decide each individual case using their DRR powers introduced by the Localism Act (under Section 47 of the Local Finance Act 1988).

Eligibility Criteria

Properties that will benefit from Rural Rate R will be hereditaments that are located in a rural settlement with a population of less than 3,000 and are either:-

a) The sole general store, food shop or Post Office with a rateable value of up to £8,500 or;
b) The sole Public House or petrol filling station with a rateable value of up to £12,500

The Districts Rural Settlement List is reviewed annually, and designates settlements within a rural area, which have a population of 3,000 or less.

Amount of Rural Rate Relief available

Anyone who is entitled to mandatory Rural Rate Relief will be eligible for the increased level of discount of 100% off their business rate liability.

Recalculation of Rural Rate Relief

The amount of Rural Rate Relief awarded will be recalculated in the event of a change in circumstances, including a backdated change to the rateable value of the hereditament, whether arising during the year in question or during a later year.

Addendum 2

Relief for Pubs and Live Music Venues

From 27 January 2026, the Government announced that eligible pubs and live music events in England will receive a 15% reduction on their business rates bills for the 2026/27 financial year.

Hereditaments that meet the eligibility criteria for pubs and live music venues relief will be occupied hereditaments which meet all of the following conditions for the chargeable day:

a) They are wholly or mainly used:
   - As a pub
   - As a live music venue

Pubs

A pub is considered to mean a hereditament where the following criteria apply:

- Is open to the general public
- Allows free entry other than when occasional entertainment is provided
- Allows drinking without requiring food to be consumed
- Permits drinks to be purchased at a bar

For these purposes, the meaning of a pub does not include:

- Restaurants, cafes, nightclubs, snack bars
- Hotels, guesthouses, boarding houses
- Sporting venues
- Festival sites, theatres, cinemas
- Museums, exhibition halls
- Casinos

The proposed exclusions in the list above is not intended to be exhaustive and it will be for the Council to determine those cases where eligibility is unclear.

Where eligibility is unclear, the Council should also consider broader factors in its assessment – i.e. in meeting the stated intent of the Policy that it demonstrates the characteristics that would lead it to be classified as a pub by the natural meaning of the word. For example: being owned and operated by a brewery, establishments that are open to wide sections of local communities and practically operate as a pub for that local community e.g. working men's club.

Live Music Venues

A live music venue is considered to mean a hereditament that:

a) Is wholly or mainly used for the performance of live music for the purposes of entertaining an audience

b) Can be used for other activities but only if those other activities:

   - Are ancillary or incidental to the performance of live music (e.g. the sale of food or drink to audience members)

- Do not affect the primary use of the premises for the performance of live music (e.g. because the activities are infrequent such as use of the venue as a polling station or fortnightly community event)

Hereditaments are not a live music venue for the purpose of this relief if the property is wholly or mainly used as a nightclub or a theatre, for the purposes of the Town and County Planning (Use Classes) Order 1987 (as amended).

How much relief will be available

The eligibility for the relief and the relief itself will be assessed and calculated on a daily basis. The following formula will be used to determine the amount of relief to be granted for a chargeable day for a particular hereditament in the 2026/27 financial year:

a) Amount of relief to be granted = V x 0.15 (i.e. 15% relief) where:

    - V is the daily charge for the hereditament for the chargeable day after the application of any mandatory relief and certain other discretionary reliefs in line with guidance.

The relief is not subject to any cap or the Minimal Financial Assistance limit in Subsidy Control.

Addendum 3

Supporting Small Business Relief

At the Autumn Budget 2025 the Chancellor announce the 2026 Supporting Small Business Relief scheme (SSBR) for the years 2026/27 to 2028/29. This will cap bill increases at £800 per year or the relevant caps with transitional relief, whichever is the greatest for any business losing eligibility for certain reliefs, including SBRR and Rural Rate Relief, and 40% Retail, Hospitality and Leisure Relief at the 2026 Revaluation. SSBR was first introduced at the 2017 revaluation to support ratepayers facing bill increases greater than the Transition Relief caps due to loss of SBRR and Rural Rate Relief.

The purpose of this Policy is to specify how the Council will operate its discretionary powers in the Local Government Finance Act 1988, section 47, and to indicate the factors the Council will consider when deciding if SSBR can be awarded.

The Council will automatically calculate and award the relief to those properties that meet the qualifying criteria and have seen a large increase in their bills as a result of losing some or all of their:

- SBRR or Rural Rate Relief,
- 40% Retail, Hospitality and Leisure Relief (RHL), and/or
- 2023 SBRR.

Charities and CASCs, who are already entitled to 80% mandatory, are not eligible for the 2026 SSBR.

To support eligible ratepayer, the 2026 SSBR will ensure that the increase in the bills of these ratepayers is limited to £800 per year or the relevant caps within transitional relief, whichever is the greater.

For those ratepayers receiving 2023 SSBR on 31 March 2026, including those also receiving SBRR, Rural Rate Relief and/or RHL, any eligibility for 2026 SSBR will end of 31 March 2027. All other eligible ratepayers remain in 2026 SSBR for either 3 years or until they reach the bill they would have paid without the scheme. A change of ratepayers will not affect eligibility for the SSBR scheme, but eligibility will be lost if the property falls vacant or becomes occupied by a charity or CASC.

There is no second property test for eligibility for the 2026 SSBR scheme. However, those ratepayers who during 2025/26 lost entitlement to SBRR, because they failed the second property test but have, under the rules for SBRR, been given a 12-month period of grace before their relief ended (or from 27 November 2025, 3 years), can continue on the 2026 SSBR scheme for the remainder of their period of grace.

SBRR or rural rate relief should not be applied to further reduce the bill if in receipt of SSBR. For example:

- A non-RHL ratepayer eligible for SBBR whose rateable value has increased from £3,000 (paying £0 in 2025/26) to £14,000 would be paying the following in 2026/27 before the 2026 SSBR:

    I. Bill before reliefs (including 1p Transitional Relief Supplement): £6,188
    II. Bill after transitional relief: £1,572
    III. Bill after SBRR: £1,048
- After 2026 SSBR the bill for 2026/27 would be reduced to £800. No further SBBR should be applied and no addition for transition relief supplement is made to the bill within SSBR.

The same principle applies to properties for which a Section 44A certificate has been granted (apportionment of rateable values for partly occupied properties). The presence of a section 44A certificate should not further reduce the bill found under 2026 SSBR.

All other discretionary reliefs, including those funded by section 31 grants, should be considered after the application of 2026 SSBR.

Subsidy Control

The 2026 SSBR is likely to amount to a subsidy. Therefore, any relief provided by local authorities under the scheme will need to comply with the UK's domestic and international subsidy control obligations which contains guidance and information for the new UK subsidy control regime.

To the extent that a local authority is seeking to provide relief that falls below the Minimal Financial Assistance (MFA) thresholds, the subsidy control Act allows an economic actor, (e.g. a holding company and its subsidiaries) to receive up to £315,000 in a three-year period, consisting of the 2026/27 and the previous two financial years. MFA subsidies cumulate with each other and with other subsidies that fall within the category of 'Minimal or Services of Public Economic Interest (SPEI) financial assistance'. Any other subsidies claimed under the Small Amounts of Financial Assistance limit of the Trade and Cooperation Agreement should be counted under the £315,000 allowance.

In those cases where it is clear to the local authority that the ratepayer is likely to breach the cash cap of the MFA limit then the Council will automatically withhold the relief.

Recalculation of Reliefs

As with other reliefs, the amount of SSBR awarded should be recalculated in the event of a change of circumstances. This could include, for example, a backdated change to the rateable value or to the hereditament. This change of circumstances could arise during the year in question or during a later year.

Splits and Mergers

Hereditaments will be eligible for 2026 SSBR where they have:

a) Come into existence because of the circumstances described in paragraph 1 of the 2026 Transitional Relief Regulations, and,
b) Where one of the hereditaments from which the new hereditament was formed in whole or in part was for the day immediately before the creation day eligible for 2026 SSBR.

The Ministry of Housing, Communities and Local Government (MHCLG) will fund local authorities to apply a chargeable amount under section 47 of Local Government Finance Act 1988 found in accordance with the following principle:

- That the protection offered by 2026 SSBR (that the bill will not rise by more than £800 per annum, or the transitional relief caps whichever is the greater) will continue to apply in principle to that part of the newly created hereditament which was immediately before the creation day in 2026 SSBR, and,
- That increases (or reductions) in overall rateable value arising from the split or merger are not subject to the protection of 2026 SSBR.

Detailed guidance for operation of the 2026 Support Small Business Relief (2026 SSBR)

Detailed guidance for the scheme, including day 1 eligibility rules, ceasing of eligibility for the scheme rules and the calculation of chargeable amounts under the scheme, are contained in the MHCLG guidance document at: https://www.gov.uk/government/publications/business-rates-relief-2026-supporting-small-business-relief-local-authority-guidance

How payments will be made

All relief awarded will be credited to the ratepayer's Business Rates account.

Overpayments

The Council will recover all overpayments of SSBR through the ratepayer's Business Rates account.

Right of Appeal

If a ratepayer is aggrieved by a decision made under this Policy, you must write and tell us why you think the decision is wrong.

Your case will be considered by someone who has not been involved in the original determination. They will write to tell you what has happened, normally within 21 days of reconsidering your appeal.

Fraud

The Council is committed to the prevention and detection of fraud and the protection of public funds. A ratepayer who tries to fraudulently apply for SSBR by falsely declaring their circumstances or providing a false statement will be referred to the CFEU for investigation which may result criminal proceedings being instigated.

Addendum 4

Electric Vehicles Charging Points (EVCP) Relief

Eligibility:

Electric vehicle charging point relief is available for chargeable days in the financial years 2026/27 to 2035/36 for a hereditament which meets both of the following test for the chargeable days:

a) Wholly or mainly consists of an electric vehicle charging point and associated bay(s) that are operational, energised, accessible and open to the public for public use.

b) Classified by the Valuation Office (VO) as the site of an electric vehicle charging point (and associated bays) and falling within one of the following categories for electric charging points:

   - Separately assessed electric vehicle charging point and bays, which will have a dedicated Special Category code as defined by the VO.

The Council should have regard to the VOs Special Category (SCat) codes dedicated for EVCP sites when determining whether an EVCP is eligible for relief. The Scat for eligible hereditaments is 718.

The relief if not available on sites where charging bays form part of a larger hereditament, and do not have a separate rateable value as assessed by the VO.

The relief is only available to occupied, eligible EVCP properties. To be eligible for relief the hereditament must be operational, energised, accessible and open to the public for public use. Relief is available where the above conditions are met. Where those conditions are not met or the hereditament is unoccupied then the hereditament will not be eligible for relief.

The total amount of government-funded relief available for each property for the relevant financial years under this scheme is 100% of the chargeable amount.

The relief will be applied after mandatory reliefs and other discretionary reliefs funded by section 31 grants have been applied, but before those where the council has used its wider discretionary relief powers introduced by the Localism Act 2011, which are not funded by section 31 grants. However, as required in the National Non-Domestic guidance notes, the former categories of discretionary relief available prior to the Localism Act 2011 (i.e. charitable/CASC and not for profit) should be applied first in the sequence of discretionary reliefs, and therefore, before EVCP relief.

Eligibility for the relief and the relief itself will be assessed and calculated on a daily basis. The following formula should be used to determine the amount of relief to be granted for a chargeable day for a particular hereditament in the applicable financial year:

- Amount of relief to be granted = V x1.0 where:
  V is the daily charge for the hereditament for the chargeable day after the application of any mandatory relief and certain other discretionary reliefs in line with the guidance.

Backdating of EVCP relief

Under the EVCP relief guidance, the Council should ensure that relief can be backdated to eligible EVCP hereditaments with effect from 1 April 2023. This is to ensure that where new EVCP properties have been added to the business rate list by the VO, that relief can be award in full, from the effective date.

Subsidy Control

EVCP relief awards are likely to amount to subsidies under the Subsidy Control Act (SCA). On 6 May 2026, the government submitted a Competition and Markets Authority (CMA) referral for an assessment of the proposed Subsidy Scheme of Particular Interest. The Subsidy Advice Unit (SAU), a part of the CMA, published its report on 17 June 2026.

Under the Scheme, any business rates relief awards made in accordance with this guidance are judged to be consistent with the subsidy control principles. This means that local authorities who satisfy themselves that an award complies with the guidance are not required to conduct their own assessment of the award against the subsidy control principles. It also means that a subsidy awarded under the scheme that complies with this guidance is insulated from legal challenge under the SCA. There is no cap to the value of a business rates relief award that can be made under the Scheme. For avoidance of doubt, subsidies awarded under the Scheme do not constitute or contribute to Minimum Financial Assistance.

Local authorities will also have an obligation to report individual subsidies awarded under the scheme. Subsidies about £100,000 awarded under this scheme are subject to transparency requirements. This is not cumulated per beneficiary but applies per subsidy award. This means that for every individual subsidy provided of more than £100,000, the council needs to include details of the subsidy on the subsidy control database and link that award to the Business Rates Relief for EVCPs subsidy scheme.