



Scarborough Borough Council
Appendix B to main policy

Policy Name
Business Rates Discretionary
Hardship Relief Scheme

DOCUMENT CONTROL

Author	Sherri Williamson
Owner	Sherri Williamson
Protective Marking	NOT PROTECTIVELY MARKED
Cabinet Approval Date	12 July 2016
Council Approval Date	
Policy Date/Period	
Policy Review Frequency	Annually

REVIEW HISTORY

Date	Reviewed By	Version	Any Revisions?
18 September 2012		1	
12 July 2016		2	

REVISION HISTORY (only required where changes made)

Date	Revised By	Version	Description of Revision

DOCUMENT REVISION APPROVALS

Version	Approval	Date
	Cabinet	
	Council	

Scarborough Borough Council

Business Rates Discretionary Hardship Relief Scheme

Section 49 of the Local Government Finance Act 1988 gives billing authorities the discretion to reduce or remit the payment of rates.

The statutory criteria to be applied when considering hardship relief are that: -

(a) the ratepayer would sustain hardship if the authority did not do so

AND

(b) it is reasonable for the authority to do so, having regard to the interests of persons liable to pay the council tax set by it

To demonstrate the above information pertaining to the following should be considered where relevant:

- What would be the effect on the locality if the business ceased trading?
- Has the business ceased trading?
- Would the loss of the business be detrimental to the provision of services and facilities?
- What would be the impact on unemployment / employment prospects?
- What would be the effect on Council Tax payers generally of increasing council tax bills to cover the costs of any reduction?
- Are there alternative suppliers in the vicinity?
- What are the future prospects for the business – to what extent would granting relief assist the future viability of the business
- What plans does the business have to ensure its future viability
- Has Hardship in any form been demonstrated – financial or other – typically financial hardship will need to be demonstrated by submission of the last three years trading accounts and evidence of the current trading position.
- Is the period of request considered reasonable?
- Have any other appropriate methods of support been considered?

Please note that the Council may wish to publicise the awards of discretionary hardship relief it grants which may involve naming the organisations that receive the relief.

Any Business Rate Discretionary Hardship Relief granted will be done so in accordance with the European Commissions De Minimis Aid Regulations, details of which can be viewed at <http://www.bis.gov.uk/policies/europe/state-aid/de-minimis-aid-regulations>