

Discretionary Revaluation Business Rates Relief

Updated 30th October 2018

Thank you for showing interest in this issue which we have been highlighting to local authorities and to those interested in this subject for nearly a year. Below you will find our initial report which we published on the 21st December 2017. This was sent to revenue/business rates departments throughout England and to over 850 local councillors, representing every city, district and borough council.

The non-allocation of these funds was highlighted, as you will see, by Retail Express in May 2018.

We sent follow-up emails to local councils in both February and May of this year and received positive responses from a number of councils who read our report and appreciated the errors they had made in setting their initial criteria. The minutes of many council meetings document the improvements made by local authorities after the publication of our first report.

We have been disappointed and surprised however at the incredible under-allocation of free funding given by central government to local councils. We believe tens of thousands of businesses across England have suffered financially as a result of the poor implementation of this scheme at a local level.

Ian B Sloan FRICS
Bankier Sloan Chartered Surveyors

If you have any questions relating to the allocation of funds in your local area please email Ian B Sloan FRICS via reception@centre-p.co.uk

Business Rates Relief

Discretionary Revaluation Business Rates Relief

NEWS 18.05.2018

betterRetailing.com

**RETAIL
EXPRESS**

in conjunction with

**BANKIER
SLOAN**
CHARTERED SURVEYORS

Bankier Sloan, in conjunction with **betterRetailing.com** / Retail Express, are publishing today the results of their extensive research, looking at local council expenditure under the 2017 Discretionary Revaluation Rates Relief Scheme.

Bankier Sloan published online an unofficial report looking at the potential underspend of local councils under this scheme on the 21st December 2017. This was sent to the business rates department of every council in England and over 850 local councillors. The full text of this earlier report is set out in its original format below.

Today **betterRetailing.com** / Retail Express reveals that up to the 30th April 2018 there was an underspend estimated at 17.5 million pounds of free central government funding aimed at assisting local businesses throughout England who suffered as a result of rates increases following the April 2017 Revaluation. Whilst some councils have managed to spend 100% of the funding, a substantial number failed to spend even 50%, with a number of councils failing to give out to local businesses even 20%.

Many councils incorrectly used criteria which they believed had been set by central government as guidelines for establishing their local schemes. Many limited the relief they gave out to businesses with a rateable value of under £200,000 who had seen a rates payable increase of over 12.5%. As Bankier Sloan reported in their document published in December 2017, by using this criteria, or figures close to this criteria, it was never going to be possible for councils to use 100% of the funding given to them by central government .

The good news for local businesses is that although it was intended that the relief should be distributed by councils before the 31st April 2017, no secondary legislation was passed by Parliament and therefore local councils are still in a position to re-write their criteria and ensure that the considerable benefits available to local businesses are passed on. Councils now have until the 31st September 2018 to make a formal claim to central government for funds under this relief scheme.

This report can be viewed by clicking <https://www.betterretailing.com/rates-overbilling>

To see the initial article featuring this story please see <https://www.betterretailing.com/exclusive-small-businesses-cheated-out-of-gbp38m-in-rates-relief-by-widespread-council-errors>

A database showing the relief given out by all councils is available on request and those interested should email reception@centre-p.co.uk writing business rates database in the subject box to receive this information.

Bankier Sloan have been giving advise on Small Business Rates Relief for many years and our 2018 / 2019 table showing relief available for businesses with a rateable value of under £15,000 can be found by clicking http://www.centre-p.co.uk/Small_Business_Rates_Relief_2018_2019.pdf

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Ian B Sloan FRICS
Bankier Sloan

Published online 00.01 Friday 18th May 2018

UNOFFICIAL REPORT

on the implementation of the Discretionary / “Revaluation” Rates Relief Scheme following the Chancellor’s March 2017 Budget

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First published: 20th DECEMBER 2017

- Updated 22.12.2017
- Updated 02.01.2018
- Updated 08.01.2018

BANKIER SLOAN is a Chartered Surveying practise based in North Oxfordshire. Established in 1984 our work involves advising clients on Commercial property issues including sales, lettings, management, acquisitions and business rates.

www.centre-p.co.uk

Away from our day-to-day work we have for the last six years produced regular reports on the issue of **Small Business Rates Relief**. We provide guidance to occupiers and have created, for the benefit of many local councils, a free to up-load guide

[http://www.centre-p.co.uk/Councils Small Business Rates Relief 2017 2018.pdf](http://www.centre-p.co.uk/Councils%20Small%20Business%20Rates%20Relief%202017%202018.pdf)

and for our clients and any small business a similar briefing paper

[http://www.centre-p.co.uk/Small Business Rates Relief 2017 2018.pdf](http://www.centre-p.co.uk/Small%20Business%20Rates%20Relief%202017%202018.pdf)

Our latest full report on Small Business Rates Relief published in October 2017 can be found at

[http://www.centre-p.co.uk/Small Business Rates Relief 2.pdf](http://www.centre-p.co.uk/Small%20Business%20Rates%20Relief%202.pdf)

it includes in the Question and Answer section this comment :



Ian B Sloan FRICS BANKIER SLOAN

“Why have you produced such detailed reports on SBRR, and why are you publicising the contents FREE so all can benefit? How does BANKIER SLOAN, as a Chartered Surveying practise gain?”

BANKIER SLOAN has been operating from North Oxfordshire since November 1984 and we specialise in advising businesses on commercial property matters. We realised some years ago that a majority of occupiers were unaware of this scheme and at the same time local authorities were very poor at publicising the availability of the relief. We have been regularly promoting this matter on both a national and local basis for over five years. We make no direct financial gain from promoting the scheme, but have gained instructions from a number of new clients on related commercial property issues. We are always appreciative of those who provide lunch for two (myself and my assistant) at a local hostelry (or a cheque to cover such costs!), *or a TOKEN to be spent in a High Street chain store*, or on occasions if the business or **their agents** wish us to take up the issue with the local council our standard fee is £400 plus VAT. ”

We are taking a similar approach to the issue of Discretionary "Revaluation" Business Rates Relief, and we hope this is appreciated by those businesses that benefit by reading this report. There are still considerable funds available. Please do make contact via reception@centre-p.co.uk or by calling 01295 688384.

In the Autumn of 2017 it was drawn to our attention that local councils were beginning to produce schemes following the Chancellor's announcement in the March 2017 Budget relating to "REVALUATION" Relief, this being a discretionary relief which each local council in England were obliged to create following the Chancellor's Budget.

On reading the published "criteria" of some of the first few schemes we studied, it became clear that some councils were struggling to understand how to create such a scheme. Some councils had no set criteria; some were distributing relief based on *their interpretation* of central government guidelines.

The more we researched the more it became clear not only that some councils were producing excellent schemes, clearly benefitting many local business rate payers, but that many councils had produced simple schemes that would by their very nature create "under-spends"; frequently this being over 30% of the FREE funding available from Central Government.

In early November 2017 we decided to produce a list of as many council schemes as possible. You will find therefore in the pages that follow links to over 225 such schemes. We have not made any comment on individual schemes as we do not feel we are qualified to do so; as a Chartered Surveying practise actively involved in assisting clients in this field we have found this research interesting, informative and in some cases amazing.

Please note there is no standard format; some have direct links, some are links to council agendas, some are simply press comments. It is the variety and nature of the schemes that has surprised us, and hopefully will produce interesting reading for those involved. There are some really clever schemes and many local authorities should be congratulated. In some cases schemes may have been up-dated since initial publication. All links have been down-loaded since 1st November 2017. We have not included any London borough councils.

We are unaware of the legal standing of schemes which in most cases have passed at least two committee stages of individual local councils, but we are sure there may yet be disputes with local businesses. Some schemes are in our opinion "amazing" / "unbelievable", however we also appreciate that this is a DISCRETIONARY relief scheme and councils can create any scheme they wish providing they work within the Central Government guidelines. The unintended consequences of some of the scheme now in place have in our opinion yet to play-out.

From the figures published the highest number of businesses to benefit in any one council area under this scheme is over 4,000, however a significant number have created schemes assisting less than one hundred; thirty eight is we believe the lowest number to benefit in any local authority.

For those that consider the implementation of this scheme simple / straightforward / no problem, we have quoted on the following page (*and also on the very last page of this report*) extracts from some of the criteria set out by councils which we anticipate will create problems. These are just a few; there are many, many more which we will leave you to find by clicking on any, or all of the links we have found.

Every council has in our opinion initially budgeted for an under-spend, most however are planning to review the financial position before the end of February 2018.

There is an approx. 60/40 split between those councils seeking the completion of an Application Form from businesses and those re-calculating the relief, and re-submitting accounts automatically. Those that are requesting application forms, are we believe, receiving a very poor take-up, in many cases less than 25% of anticipated recipients have responded to date.

Many councils have used as their main criteria a £200,000 (two hundred thousand pound) Rateable Value limit as their upper-limit, and are only considering giving relief to businesses facing an increase of more than 12.5%, **believing incorrectly** these figures to be the “guidelines” from central government and have approved schemes at committee level, and at full council, on this basis.

Most councils have created a list of occupiers, such as national retailers and multi-national companies, bookmakers, banks, financial institutions, etc as premises they are not prepared to offer relief too. We believe all council premises are automatically excluded from receiving such relief.

Our primary aim has never been to make money from promoting Business Rates Relief Schemes, our aim is to assist small businesses obtain relief that is due to them. Publishing this document in conjunction with our long-term work on SMALL BUSINESS RATES RELIEF we hope will assist many businesses and local councils.

We would like to thank the many council officers and local councillors who have provided us with links, after we had failed to find them on-line. Their assistance has been much appreciated. Our thanks also to the press officers of four councils who offered to provide comments on their schemes and also to the six councils who provided links / information only after we made Freedom of Information Requests. In all six cases the councils believed the information was required only to be sent to those businesses who were benefitting from the scheme.

Please note as we publish this document in mid-December 2017 we are aware that some councils have still not published their criteria for giving relief, and some are in the process of re-writing their schemes to meet the requirements of central government (DCLG) . Approximately twenty councils provided us with their criteria as *attachments to e-mails* ; these have not been included (as we have created this report to function using web-links) but we would like to thank the officers of the following councils who sent us “attachments” I am sorry we have not been able to use them , and we are sorry also if we’ve missed anyone !

North Somerset, New Forest, North Tyneside, South Oxfordshire District Council, Basingstoke and Dean, Vale of White Horse, Poole, East Dorset, Christchurch , North Dorset, Oldham, Runnymede, Purbeck, West Dorset, Sunderland, East Northamptonshire , Sevenoaks and Dartford, Shepway, Blaby, Halton and Derby. We will in the very near future attempt to incorporate these in some format.

The Department of Communities and Local Government's guidelines make clear to all local councils that "The schemes must clearly set out the criteria that ratepayers across the local authority area, or within specific locations within their areas need to meet in order to qualify for discretionary relief."

All comments are welcome and should be addressed to :

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www.centre-p.co.uk**

QUOTES (a few of many we could have brought you)

Please note we have highlighted in red where we believe it helps.

We do appreciate that this is a DISCRETIONARY rates Relief and councils can produce any scheme they wish, providing it benefits rate-payers who have seen an increase in their rates payable between March 2017 and April 2017.

“A business will need to provide full details of its accounts and financial position to help the Council decide if an award is warranted.”

“Applications must be received by 21 October 2017. Failure to Submit this completed form will result in cancellation of the relief awarded

Dated 29th September 2017

“The draft Rating List was published in September 2016 meaning that businesses considering moving into a property would have been able to establish the value of Business Rates that would become due. It is therefore recommended that awards of discretionary relief should only be considered if the ratepayer was liable to pay Business Rates at the address on or before 1 January 2017.”

“All businesses that meet the core criteria are eligible for relief. All small business rates relief cases (SBRR) which fall under the ‘supporting small business’ scheme are excluded from this scheme. Qualifying criteria Detail Awards Funds will be allocated in proportion to the total increase in £, of all the qualifying applicants. The % to be granted will be determined once all qualifying applicants have been approved”.

“Initial analysis has shown that 123 businesses may qualify for the Local Discretionary Relief at a total estimated cost of £387,452.00 if the whole of their increased business rates liability is met above a 12.5% increase. This is significantly less than xxxxx District Council’s funding (£644,000) allocation as the occupiers of many of these properties are multi-nationals who it is proposed are excluded from the Scheme. “

“This discretionary relief scheme will only provide support for those ratepayers that face the largest increases in their business rates bills as a result of 2017 revaluation. We wrote to 51 qualifying businesses and invited them to apply for relief by 4 August 2017. Each of these businesses will receive approx. 90%+ relief based on their net rates payable”.

The rateable value for 2017-18 is less than £200,000 The rateable value increased by more than 12.5% in the 2017 revaluation After all other reliefs have been applied the increased billing amount is more than 12.5% in 2017-18 The rate payer must have been in occupation continually since pre 1 April 2017 The rate payer must have **employees** based in the hereditament on which relief is being sought

After applying the above parameters to the data, as at 31.7.17, there are 60 ratepayers who could potentially apply for the new relief. The total rates payable for the 60 accounts in 2017/18 is £303,000. On this basis, we could apply up to an 80% discount to the total of their 2017/18 rates bill. Targeted ratepayers can apply and are awarded an 80% discount, this would leave approximately £14,162 unspent

Please notify us if any of these links are no-longer working. We do appreciate councils continually up-date links, and often create new link-addresses when doing so. We also appreciate that we may have loaded incorrectly!

Name of District Last; Up-dated 19.12.17	DISCRETIONARY RATES RELIEF / “revaluation” Relief following The Chancellor’s 2017 Budget
Adur	https://www.adur-worthing.gov.uk/media/media_145825_en.pdf
Allerdale	www.allerdale.gov.uk/downloads/Local Discretionary Rate Relief 2017-2021 - approved scheme.pdf
Amber Valley	http://www.ambervalley.gov.uk/business/business-rates/2017-new-business-rate-relief-schemes.aspx
Arun	https://www.arun.gov.uk/download.cfm?doc=docm93ijjm4n11478.docx&ver=11458
Ashfield	https://www.ashfield.gov.uk/business/business-rates/business-rates-local-discretionary-relief-scheme/
Ashford	https://haveyoursay.ashford.gov.uk/gf2.ti/f/854146/30124965.1/PDF/-/Business Rate Consultation.pdf
Aylesbury Vale	http://democracy.aylesburyvaledc.gov.uk/documents/s7473/Aylesbury%20Vale%20Discretionary%20Business%20Rates%20Scheme%20Policy%202017%20v1.1.pdf
Babergh	http://baberghmidsuffolk.moderngov.co.uk/documents/s6502/BCa178.pdf
Barnsley	http://barnsleymbc.moderngov.co.uk/documents/s25331/Appendix%201.pdf
Basildon	http://www.basildon.gov.uk/article/5440/Business-Rates---Reductions-And-Reliefs
Basingstoke and Deane	https://democracy.basingstoke.gov.uk/documents/s10010/Non-%20Domestic%20Rates%20Consultation%20Appendix%201.pdf
Bassetlaw	http://www.bassetlaw.gov.uk/news-and-events/news-archive/jul-aug-2017/consultation-on-business-rates-relief-revaluation-support.aspx
Bath and North East Somerset	https://democracy.bathnes.gov.uk/documents/s47742/E2985%20-%20Appendix%201%20-%20Draft%20Appendix%20D%20to%20Discretionary%20Rates%20Relief%20Policy%20-%20Revaluation%20Support.pdf
BEDFORD	file:///C:/Users/USER1/Downloads/Proposed%20Amendments%20to%20Discretionary%20Rate%20Relief%20Policy%20(3).pdf

Birmingham	https://www.birmingham.gov.uk/info/20148/business_rates/252/business_rates_reductions/9
Blaby	http://w3.blaby.gov.uk/decision-making/documents/s33040/Discretionary%20Business%20Rates%20Scheme.pdf
Blackburn with Darwen	http://blackburn.cmis.uk.com/Blackburn/Document.ashx?czJKcaeAi5tUFL1DTL2UE4zNRBcoShgo=fmM%2FhcfCQBa9FZPFDU4hvP0Yhm%2B%2BdpLjWtTwlk4Wb%2B%2B7ejXCDLQOg%3D%3D&rUzwRPf%2BZ3zd4E7lkn8Lyw%3D%3D=pwRE6AGJFLDNlh225F5QMaQWcTPHwdhUfCZ%2FLUQzgA2uL5jNRG4jdQ%3D%3D&mCTIbCubSFFxsDGW9IXnlg%3D%3D=hFflUdN3100%3D&kCx1AnS9%2FpWZQ40DXFvdEw%3D%3D=hFflUdN3100%3D&uJovDxwdjMPoYv%2BAJvYtyA%3D%3D=ctNJff55vVA%3D&FgPIIEJYlotS%2BYGoBi5oIA%3D%3D=NHdURQburHA%3D&d9Qj0ag1Pd993jsyOJqFvmyB7X0CSQK=ctNJff55vVA%3D&WGewmoAfeNR9xqBux0r1Q8Za60lavYmz=ctNJff55vVA%3D&WGewmoAfeNQ16B2MHuCpMRKZMwaG1PaO=ctNJff55vVA%3D
Blackpool	https://www.blackpool.gov.uk/Business/Business-rates/Business-rates-relief.aspx
Bolton	http://www.bolton.gov.uk/website/pages/Businessratesreductions.aspx
Boston	http://www.boston.gov.uk/CHttpHandler.ashx?id=21653&p=0
Bournemouth	https://www.bournemouth.gov.uk/Business/Documents/business-rate-revaluation-relief-criteria.pdf
Bracknell Forest	http://democratic.bracknell-forest.gov.uk/mglIssueHistoryHome.aspx?lId=71745
Bradford	https://www.bradford.gov.uk/business/business-rates/business-rate-reliefs-and-exemptions/
Braintree	https://www.braintree.gov.uk/info/200314/business_rates/68/rate_relief/3
Breckland	http://www.angliarevenues.gov.uk/services/businessrates/relief_exemption/index.cfm
Brighton and Hove	https://present.brighton-hove.gov.uk/Published/C00000912/M00006704/AI00061151/\$20171002162058_014085_0052058_CommitteeReportTemplate210617newsavedformat.docxA.ps.pdf
Bristol	https://www.bristol.gov.uk/en_US/business-rates/fund-for-discretionary-relief-to-support-businesses

Broadland	https://www.broadland.gov.uk/directory_record/3784/discretionary_rate_relief_policy
Bromsgrove	https://www.google.co.uk/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&cad=rja&uact=8&ved=0ahUKewiH8YjXn_HXAhVLJsAKHa9GDxcQFggNMAA&url=http%3A%2F%2Fmodern.gov.webpublic.bromsgrove.gov.uk%2Fdocuments%2Fs34294%2FBDC%2520Discretionary%2520Relief%2520Criteria%2520App%25201.pdf&usg=AOvVaw1r7-d31TFbolUQB_d9WHF9
Broxbourne	https://www.broxbourne.gov.uk/sites/default/files/meetings/MS-2017-06-06-Cabinet-Part1_0.pdf
Burnley	http://burnley.modern.gov.co.uk/documents/s3369/Business%20Rates.pdf
Bury	http://www.bury.gov.uk/CHttpHandler.ashx?id=18947&p=0
Calderdale	https://www.calderdale.gov.uk/v2/businesses/business-rates/relief-and-exemptions#revaluation
Cambridge	https://democracy.cambridge.gov.uk/documents/s39960/Local%20Business%20Rates%20Discretionary%20Relief%20Schemes%20-%20final%20draft%2023.8.17.pdf
Cannock Chase	https://www.cannockchasedc.gov.uk/business/business-rates/discretionary-rate-relief-businesses
Canterbury	https://www.canterbury.gov.uk/info/20033/business_rates/89/business_rates_relief/9
Carlisle	https://www.castlepoint.gov.uk/how-to-reduce-your-business-rates#Policy
Castle Point	file:///C:/Users/USER1/Downloads/Agenda-17-10-2017%20(1).pdf
Central Bedfordshire	http://www.centralbedfordshire.gov.uk/business/rates/reductions-reliefs/spring-budget-2017.aspx
Charnwood	https://www.charnwood.gov.uk/files/papers/cab_19_october_2017_item_09_discretionary_business_rates_relief_in_charnwood/Cab%2019%20October%202017%20Item%2009%20Discretionary%20Business%20Rates%20Relief%20in%20Charnwood.pdf
Chelmsford	file:///C:/Users/USER1/Downloads/Business%20Rate%20Discretionary%20Relief%20Scheme%20amendment.pdf
Cheltenham	https://www.cheltenham.gov.uk/download/downloads/id/5791/policy_for_local_discretionary_business_rates_relief_schemes.pdf
Cherwell	http://modgov.cherwell.gov.uk/documents/s36007/Appendix%20A%20-%20Draft%20Local%20Discretionary%20Relief%20Scheme.docx

Cheshire East	http://www.cheshireeast.gov.uk/business/business_rates/business-rates-relief/spring-budget-reliefs.aspx
Cheshire West and Chester	http://cmttpublic.cheshirewestandchester.gov.uk/ieListDocuments.aspx?CID=983&MId=5182&Ver=4 (see Item 20)
Chesterfield	http://chesterfield.moderngov.co.uk/documents/s17765/Discretionary%20Rate%20Relief%20Scheme%202017-18.pdf
Chichester	https://www.chichester.gov.uk/CHttpHandler.ashx?id=29149&p=0
Chiltern	https://isa.chiltern.gov.uk/democracy/documents/g3409/Public%20reports%20pack%2019th-Sep-2017%2012.00%20Cabinet%20CDC.pdf?T=10
Chorley	http://chorley.gov.uk/Documents/Business/DRR%20Policy%2020092017.pdf
Christchurch	http://moderngovcbc.christchurchandeastdorset.gov.uk/documents/s10387/Business%20Rate%20Revaluation%20Relief%20Scheme%20Appendix%20n%201.pdf
Colchester	http://www.colchester.gov.uk/CHttpHandler.ashx?id=23988&p=0
Copeland	http://copeland.moderngov.co.uk/documents/s4940/Policy%20Statement%20Appendix%20A.pdf
Corby	https://www.corby.gov.uk/sites/default/files/8%20August%202017%20OPEN.pdf
Cornwall	https://www.cornwall.gov.uk/business/business-rates/business-rate-relief/
Cotswold	http://www.cotswold.gov.uk/business/business-rates/rate-relief/
Coventry	http://www.coventry.gov.uk/info/14/business_rates/170/business_rates_reductions_and_exemptions/11
Craven	http://www.cravencd.gov.uk/businessratesrelief
Crawley	http://www.crawley.gov.uk/pw/web/PUB329717

Dacorum	https://www.dacorum.gov.uk/docs/default-source/default-document-library/revaluation-relief-2017-18-to-2020-21-dbc-policy.pdf?sfvrsn=0
Darlington	http://www.darlington.gov.uk/PublicMinutes/Cabinet%5COctober%2010%202017%5Citem%20No.%206b%20-%20Discretionary%20Rate%20Relief.pdf
Daventry	https://www.daventrydc.gov.uk/your-council/news/businesses-benefit-from-rates-relief-award-27-09-17/
Derby	https://www.derby.gov.uk/business/business-rates/business-rates-annual-notification/#budget
Derbyshire Dales	http://www.derbyshiredales.gov.uk/images/AGENDA_12-10-17_Council.pdf
Doncaster	http://doncaster.moderngov.co.uk/documents/s12770/New%20Business%20Rates%20Relief%20Schemes.pdf
Dover	http://moderngov.dover.gov.uk/documents/g2788/Public%20reports%20pack%2011th-Sep-2017%2012.00%20Cabinet.pdf?T=10
Dudley	http://www.google.co.uk/url?sa=t&rct=j&q=&esrc=s&source=web&cd=2&cad=rja&uact=8&ved=0ahUKEwjsqtX6y_3XAhWUOsAKHBJ3CUQQFggTMAE&url=http%3A%2F%2Fwww.dudley.gov.uk%2Fbusiness%2Fbusiness-rates%2Fchanges-from-april-2017%2F&usg=AOvVaw0OxnIOPvTiCsyLoCWR-I9i
County Durham	https://www.durham.gov.uk/media/9209/Discretionary-Rates-Relief-and-Business-Rates-Hardship-Relief-Policy/pdf/DiscretionaryRatesReliefAndBusinessRatesHardshipReliefPolicy.pdf
East Cambridgeshire	http://www.angliarevenues.gov.uk/services/businessrates/relief_exception/index.cfm
East Devon	http://eastdevon.gov.uk/media/2234122/Discretionary-Rate-Relief-Policy-2017-Revaluation-Support-v6.docx
East Dorset	http://moderngovdedc.christchurchandeastdorset.gov.uk/documents/s18212/Appendix%201.pdf
East Hampshire	https://www.easthants.gov.uk/sites/default/files/documents/Disc%20Rate%20Relief%20Scheme%202017%20EHDC%20-%20July%202017.pdf
East Hertfordshire	http://democracy.eastherts.gov.uk/documents/s41023/Business%20Rates.pdf?J=1
East Lindsey	https://www.e-lindsey.gov.uk/media/5252/Locally-Administered-Business-Rate-Relief-Guidance-Notes/pdf/Locally_Administered_Business_Rate_Relief_-_Guidance_Notes.pdf

East Northamptonshire	https://www.google.co.uk/url?sa=t&rct=j&q=&esrc=s&source=web&cd=2&cad=rja&uact=8&ved=0ahUKewi55-Trg-_XAhUqJsAKHfo4CxMQFggsMAE&url=https%3A%2F%2Fwww.east-northamptonshire.gov.uk%2Fdownload%2Fmeetings%2Fid%2F3536%2Fitem_10_-_discretionary_rate_relief_policy&usq=AOvVaw3ZbFNXSD7CxYy-BMlqVJPJ
East Riding of Yorkshire	http://www2.eastriding.gov.uk/EasySiteWeb/GatewayLink.aspx?alId=667436
East Staffordshire	http://www.eaststaffsbcc.gov.uk/business-rates/relief/local-discretionary-rate-relief
Eastbourne	file:///C:/Users/USER1/Downloads/Eastbourne%20Discretionary%20Business%20Rates%20Scheme%20Policy%202017%20v1.8%20(2).pdf
Eastleigh	https://www.eastleigh.gov.uk/council-tax,-benefits-business-rates/business-rates-business-rates-explained/reliefs.aspx#LocalDiscretionaryRelief
Eden	https://www.eden.gov.uk/business-and-trade/business-rates/business-rates-relief-and-reduction/revaluation-business-rates-relief/
Elmbridge	file:///C:/Users/USER1/Downloads/Local%20discretionary%20scheme%20(2).pdf
Epping Forest	http://rds.eppingforestdc.gov.uk/documents/s79727/C-018%20Discretionary%20Rate%20Relief%20Scheme%20Rpt%20V2.pdf
Epsom and Ewell	https://www.epsom-ewell.gov.uk/sites/default/files/documents/business/business-rates/LDRRS%20Policy%20for%20the%20website.pdf
Erewash	https://moderngov.erewash.gov.uk/documents/s23727/Item%205%20New%20discretionary%20rate%20relief%20sceme%20-%20October%202017%20-%20draft%20report.pdf
Exeter	http://committees.exeter.gov.uk/documents/s60953/Local%20Discretionary%20Relief%20Scheme%20Report.pdf
Fareham	http://moderngov.fareham.gov.uk/documents/s19200/Appendix%20A%20Discretionary%20Relief%20Policy.pdf
Fenland	http://www.angliarevenues.gov.uk/services/businessrates/relief_exemption/index.cfm
Forest Heath	http://www.angliarevenues.gov.uk/services/businessrates/relief_exemption/index.cfm
Forest of Dean	http://meetings.fdean.gov.uk/documents/s18485/F.378%20Annex%20A%20local%20revaluation%20support%20scheme.pdf
Fylde	file:///C:/Users/USER1/Downloads/Further-Discretionary-Business-Rates-Relief-Schemes-2017-18.pdf
Gateshead	http://www.gateshead.gov.uk/Business/BusinessRates/Changes-to-business-rates-2017.aspx

Gedling	https://democracy.gedling.gov.uk/documents/s13481/Appendix%201%20Gedling%20Borough%20Council%20Local%20Discretionary%20Relief%20Guidance.pdf
Gloucester	https://democracy.gloucester.gov.uk/documents/s40432/Discretionary%20Rate%20Relief%20Scheme%20Appendix%201.pdf
Gosport	https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=3&ved=0ahUKEwjAkoKKhNjXAhVlJMAKHYYARsQFgg9MAI&url=https%3A%2F%2Fwww.gosport.gov.uk%2FEasySiteWeb%2FGatewayLink.aspx%3FallId%3D45117&usg=AOvVaw2RE_yjT17c0A6TJPWqULf6
Gravesham	https://www.gravesham.gov.uk/_data/assets/pdf_file/0017/404810/Policy-for-new-Relief-Schemes.pdf
Great Yarmouth	https://great-yarmouth.cmis.uk.com/Great-Yarmouth/Document.ashx?czJKcaeAi5tUFL1DTL2UE4zNRBcoShgo=nH5pia6wwjiv5RBvZBhYzLyr%2fxrGscheQ9FwtQ3LVzqOyfoSkOaZA%3d%3d&rUzwrPf%2bZ3zd4E7Ikn8Lvw%3d%3d=pwRE6AGJFLDNlh225F5QMaQWctPHwdhUfCZ%2fLUQzgA2uL5jNRG4jdQ%3d%3d&mCTIbCubSFFxsDGW9IXnl%3d%3d=hFflUdN3100%3d&kCx1AnS9%2fpWZQ40DXFvdEw%3d%3d=hFflUdN3100%3d&uJovDxwdjMPoYv%2bAJvYtyA%3d%3d=ctNJff55vVA%3d&FgPIIEJYlotS%2bYGoBI5oIA%3d%3d=NHdURQburHA%3d&d9Qj0ag1Pd993jyOJqFvmyB7X0CSQK=ctNJff55vVA%3d&WGewmoAfeNR9xqBux0r1Q8Za60lavYmz=ctNJff55vVA%3d&WGewmoAfeNQ16B2MHuCpMRKZMwaG1PaO=ctNJff55vVA%3d
Guildford	https://www.guildford.gov.uk/article/19818/Spring-Budget-2017-update
Halton	https://www3.halton.gov.uk/Pages/business/FinanceandGrants/pdf/LDRbusiness.pdf
Hambleton	https://democracy.hambleton.gov.uk/documents/s7944/Annexe%20A%20Proposed%20discretionary%20rate%20relief%20scheme%203.pdf
Harborough	https://www.google.co.uk/url?sa=t&rct=j&q=&esrc=s&source=web&cd=2&cad=rja&uact=8&ved=0ahUKEwiinu7E4-7XAHUHCcAKHco1DRYQFggTMAE&url=http%3A%2F%2Fwww.harborough.gov.uk%2Fdownload%2Fdownloads%2Fid%2F3732%2Fevaluation%20discretionary%20rate%20relief%20scheme%201718%20errata.pdf&usg=AOvVaw2ZfByHlmsPnr13HxQCC5
Harlow	http://moderngov.harlow.gov.uk/documents/s10122/Appendix%20A%20-%20Policy%20for%20the%20Granting%20of%20Discretionary%20Non-Domestic%20Rate%20Relief.pdf Page 36
Harrogate	https://localdemocracy.harrogate.gov.uk/ViewSelectedDocument.aspx?DocumentID=40228
Hart	https://www.hart.gov.uk/sites/default/files/4_The_Council/Council_meetings/1_September/17%2009%2007%20%20Cabinet%20Business%20Rates%20Relief.pdf

Havant	https://www.google.co.uk/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&cad=rja&uact=8&ved=0ahUKEwi6w-3z5e7XAhUDDMAKHZ6-DRQQFggnMAA&url=https%3A%2F%2Fwww.havant.gov.uk%2Flocal-discretionary-business-rate-relief-scheme-pdf-164-kb&usg=AOvVaw2YwpvWCQ38wdkIVkTb5GP4
Herefordshire	http://councillors.herefordshire.gov.uk/documents/s50049213/Discretionary%20Business%20Rates%20Revaluation%20Relief%20Policy.pdf
Hertsmere	https://www.hertsmere.gov.uk/Documents/02-Business/Business-Rates/NDR-HBC-Revaluation-Support-Policy-2017-2018.pdf
High Peak	https://www.highpeak.gov.uk/article/3178/New-Discretionary-Relief-Scheme
Hinckley and Bosworth	http://moderngov.hinckley-bosworth.gov.uk/documents/s8551/BusinessRatesReliefSchemes201718.pdf
Horsham	http://www.midsussex.gov.uk/media/80262/qualifying-criteria-for-local-discretionary-rate-relief-for-horsham-district-council.pdf
Kingston upon Hull	http://www2.eastriding.gov.uk/EasySiteWeb/GatewayLink.aspx?alld=667436
Huntingdonshire	http://applications.huntingdonshire.gov.uk/moderngov/documents/s88599/Item%204%20-%20Business%20Rates%20Discretionary%20Revaluation%20Relief%20Scheme%20Report.pdf
Hyndburn	file:///C:/Users/USER1/Downloads/NDR%20Draft%20Revaluation%20Relief%202017%20FINAL%20(1).pdf
Ipswich	https://democracy.ipswich.gov.uk/documents/s17725/E-17-02%20Business%20Rate%20Relief%20Scheme.pdf
Isle of Wight	file:///C:/Users/USER1/Downloads/Discretionary%20Non-Domestic%20Rate%20Relief%20Policy%202017%20FINAL.pdf
Isles of Scilly	https://www.cioslep.com/news/lep-press-releases/article/207/2017/07/27/businesses-welcome-rate-relief-scheme
Kettering	http://www.kettering.gov.uk/info/200012/business_rates/1991/ndr-discretionary-relief-2017
King's Lynn and West Norfolk	https://www.west-norfolk.gov.uk/info/20164/discounts_reliefs_and_exemptions
Knowsley	http://www.knowsley.gov.uk/business/business-rates/2017-budget-measures
Lancaster	https://committeeadmin.lancaster.gov.uk/documents/s66395/Revaluation%20Support%20Scheme%202017%20-%20Lancaster%20Cabinet%20050917.pdf

Leeds	http://democracy.leeds.gov.uk/mgConvert2PDF.aspx?ID=162231
Leicester	https://www.google.co.uk/url?sa=t&rct=j&q=&esrc=s&source=web&cd=3&cad=rja&uact=8&ved=0ahUKEwja58X-8O7XAhXkLMAKHRYTBhQQFggYMAI&url=https%3A%2F%2Fwww.leicester.gov.uk%2Fmedia%2F183922%2Fdiscretionary-rate-relief-policy-2017-revaluation.pdf&usg=AOvVaw0ti2_3eNwbQBpDYf9Ce0lt
Lewes	http://www.lewes-eastbourne.gov.uk/EasySiteWeb/GatewayLink.aspx?aId=262014
Lichfield	https://www.google.co.uk/url?sa=t&rct=j&q=&esrc=s&source=web&cd=2&cad=rja&uact=8&ved=0ahUKEwiQy4id8e7XAhWILcAKHaCDAXQQFggTMAE&url=https%3A%2F%2Fwww.lichfielddc.gov.uk%2FCouncil%2FMeetings-committees-and-papers%2FCabinet%2F2017%2F07%2F11%2FAgenda%2FCabinet-Public-11-July-2017.pdf&usg=AOvVaw1g_G9vfCRc_v-A_DnDsAbO
Lincoln	https://www.lincoln.gov.uk/business/business-rates-and-bids/rate-reliefs-and-refunds/local-discretionary-rate-relief/
Liverpool	http://councillors.liverpool.gov.uk/documents/s212700/Discretionary%20Relief%20for%20Business%20Rates%20following%20Revaluation%20of%202017%20DML3.pdf
Luton	https://www.luton.gov.uk/Business/Business%20rates/reliefsand reductions/Pages/Revaluation-2010-transitional-arrangements.aspx
Maidstone	https://meetings.maidstone.gov.uk/mgConvert2PDF.aspx?ID=56966
Maldon	https://democracy.maldon.gov.uk/documents/s8028/10%20Discretionary%20Rate%20Relief%20Scheme%20and%20Approval%20of%20Annual%20Rural%20Settlement%20List.pdf
Malvern Hills	https://www.malvern hills.gov.uk/discretionary-scheme
Manchester	http://www.manchester.gov.uk/info/200012/business_rates/2042/relief_and_exemptions
Mansfield	http://www.mansfield.gov.uk/CHttpHandler.ashx?id=9575&p=0
Medway	https://democracy.medway.gov.uk/mgconvert2pdf.aspx?id=37699
Mendip	http://www.mendip.gov.uk/CHttpHandler.ashx?id=16742&p=0
Mid Devon	https://democracy.middevon.gov.uk/documents/s9691/Discretionary%20Rate%20Relief%20Report%20Cabinet%20280917%20v3.1.pdf
Mid Suffolk	http://babergmidsuffolk.moderngov.co.uk/documents/s6502/BCa178.pdf

Mid Sussex	http://www.midsussex.gov.uk/media/80261/qualifying-criteria-for-local-discretionary-rate-relief-for-mid-sussex-district-council.pdf
Middlesbrough	https://www.google.co.uk/url?sa=t&rct=j&q=&esrc=s&source=web&cd=2&cad=rja&uact=8&ved=0ahUKEwje1pr--O7XAhVhLsAKHVMfDxIQFggUAE&url=http%3A%2F%2Fdemocracy.middlesbrough.gov.uk%2Faksmiddlesbrough%2Fimages%2Fatt1012327.doc&usq=AOvVaw2wZFd0J87NVBvUlq-jYu6S
Newark and Sherwood	http://www.newark-sherwooddc.gov.uk/investnewarksherwood/news/title.81585.en.php
Newcastle-under-Lyme	http://moderngov.newcastle-staffs.gov.uk/ie/ListDocuments.aspx?Cid=118&Mid=3063&Ver=4
Newcastle upon Tyne	https://www.newcastle.gov.uk/sites/default/files/wwwfileroot/business/business-rates/discretionary_rate_relief_updated_to_incl_new_reliefs_from_1_april_2017_v3.pdf
New Forest	https://democracy.newforest.gov.uk/documents/g6413/Public%20reports%20pack%2001st-Nov-2017%2010.00%20Cabinet.pdf?T=10
North Devon	https://www.northdevon.gov.uk/media/378034/appendix-1-north-devon-full-business-rates-drr-policy-2017.pdf
North Dorset	https://moderngovdcp.dorsetforyou.gov.uk/documents/s6200/20170618%20-%20Cabinet%20Rates%20Relief%20appendix%201.pdf
North East Lincolnshire	https://www.nelincs.gov.uk/business-and-investment/business-rates/spring-budget-2017-revaluation-relief-support/#1508236757773-c27a12bc-aa49
North Hertfordshire	https://www.north-herts.gov.uk/north-herts-businesses-could-benefit-rate-relief-scheme
North Kesteven	https://www.n-kesteven.gov.uk/business/business-rates/reductions-and-reliefs/local-discretionary-rate-relief-scheme/
North Lincolnshire	http://www.northlincs.gov.uk/jobs-business-regen/business-rates/revaluation-relief-support/
North Norfolk	https://www.north-norfolk.gov.uk/tasks/business-and-trade/business-rates/discretionary-business-rate-relief-scheme/
North Warwickshire	https://www.northwarks.gov.uk/info/20103/business_rates/1253/all_about_business_rates/21
North West Leicestershire	https://www.nwleics.gov.uk/news/2017/09/27/rate_relief_scheme_to_benefit_north_west_leicestershire_businesses
Northampton	https://www.northampton.gov.uk/news/article/2618/rate-relief-scheme-to-help-local-businesses

Northumberland	http://www.northumberland.gov.uk/Business/Rates/Business-rates-relief.aspx
Nuneaton and Bedworth	https://www.nuneatonandbedworth.gov.uk/info/20063/business/157/rate_reliefs
Oadby and Wigston	http://www.google.co.uk/url?sa=t&rct=j&q=&esrc=s&source=web&cd=2&cad=rja&uact=8&ved=0ahUKEwj-r-Dz9v3XAhWEIMAKHW27DYcQFggvMAE&url=http%3A%2F%2Fmoderngov.oadby-wigston.gov.uk%2Fdocuments%2Fs15396%2FDiscretionary%2520Business%2520Rates%2520Revaluation%2520Relief%2520Scheme.docx&usg=AOvVaw2W021R9-vASi7aoERM5Sby
Oldham	http://www.oldham.gov.uk/downloads/file/3165/discretionary_rate_relief_policy See page 21
Oxford	http://mycouncil.oxford.gov.uk/documents/s37409/Report_Discr-etionary%20Business%20Rates.pdf
Pendle	file:///C:/Users/USER1/Downloads/Item_11_Supporting_Small_Businesses_Local_Scheme_of_Rate_Relief%20(1).pdf
Peterborough	https://www.peterborough.gov.uk/business/business-rates/apply-for-local-discretionary-rate-relief/
Plymouth	https://www.plymouth.gov.uk/sites/default/files/Plymouth_Discr-etionary_Business_Rates_Scheme_Policy_2017.pdf
Poole	https://www.bournemouth.gov.uk/councildemocratic/CouncilMeetings/CouncilMeetingsDocs/CabinetMemberDecisions/cmd-business-rates-revaluation-support-scheme-full.pdf
Portsmouth	https://www.portsmouth.gov.uk/ext/documents-external/cou-business-rates-discretionary-relief-in-respect-of-revaluation-support-policy.pdf
Preston	file:///C:/Users/USER1/Downloads/Revaluation-Support-Scheme-2017-Preston.pdf
Reading	http://www.reading.gov.uk/media/7694/item14/pdf/item14.pdf
Redditch	https://www.ribblevalley.gov.uk/download/meetings/id/6305/agenda_item_16_-_budget_2017_business_rate_relief_schemes_update
Reigate and Banstead	http://www.reigate-banstead.gov.uk/download/downloads/id/3616/discretionary_relief_scheme_2017_policy.xml
Ribble Valley	https://www.ribblevalley.gov.uk/download/meetings/id/6305/agenda_item_16_-_budget_2017_business_rate_relief_schemes_update
Richmondshire	http://www.richmondshire.gov.uk/images/files/council-and-democracy/meetings-of-the-district-council/corporate-board/2017_2018/12_Sept_17/170912_Item_8_-_Discretionary_Rate_Relief.pdf Page 85

Rochdale	http://www.rochdale.gov.uk/pdf/2017-07-26-discretionary-rate-relief-policy-v1.pdf
Rochford	https://rochford.cmis.uk.com/Rochford/Document.ashx?czJKcaeAi5tUFL1DTL2UE4zNRBcoShgo=E%2fMG2pTzCLGX6QD60D%2bVy75aROlaZrPx61tCO6mJ0sy4E5rjgv%2f31Q%3d%3d&rUzwRPf%2bZ3zd4E7lkn8LWw%3d%3d=pwRE6AGJFLDNlh225F5QMaQWctPHwdhUfCZ%2fLUQzgA2uL5iNRG4jdQ%3d%3d&mCTIbCubSfFXsDGW9lXnl%3d%3d=hFflUdN3100%3d&kCx1AnS9%2fpWZQ40DXFvdEw%3d%3d=hFflUdN3100%3d&uJovDxwdjMPoYv%2bAJvYtyA%3d%3d=ctNJFf55vVA%3d&FgPIIEJYlotS%2bYGoBi5oIA%3d%3d=NHdURQburHA%3d&d9Qij0ag1Pd993jsyOJqFvmyB7X0CSQK=ctNJFf55vVA%3d&WGewmoAfeNR9xqBux0r1Q8za60lavYmz=ctNJFf55vVA%3d&WGewmoAfeNQ16B2MHuCPMRKZMwaG1PaO=ctNJFf55vVA%3d
Rother	http://www.rother.gov.uk/CHttpHandler.ashx?id=28921&p=0
Rotherham	http://www.rotherham.gov.uk/download/downloads/id/3592/valuation_support_scheme.pdf
Rugby	https://www.rugby.gov.uk/info/20038/business_rates/22/business_rates_rate_reductions_and_exemptions/3
Runnymede	file:///C:/Users/USER1/Downloads/Spring%20Budget%202017%20Discretionary%20Relief%20Policy..pdf
Rushcliffe	http://www.rushcliffe.gov.uk/media/rushcliffe/media/documents/pdf/councilanddemocracy/2017/september/12septembercabinet/Agenda%20Item%207%20Discretionary%20Rates%20update%20.pdf
Rushmoor	http://www.rushmoor.gov.uk/article/10318/Local-discretionary-revaluation-relief-scheme
Rutland	https://www.rutland.gov.uk/my-business/business-rates/revaluation-rate-relief/
Ryedale	https://www.ryedale.gov.uk/business/business-rates/business-rate-relief.html
St Edmundsbury	http://www.angliarevenues.gov.uk/services/businessrates/relief_exemption/index.cfm
St Helens	https://www.sthelens.gov.uk/media/6905/drr-revaluation-policy.pdf
Salford	https://www.google.co.uk/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&cad=rja&uact=8&ved=0ahUKewi-valy4e7XAhVilSAKHahVABIQFggnMAA&url=https%3A%2F%2Fwww.salford.gov.uk%2Fbusiness%2Fbusiness-rates%2Fbusiness-rates-relief%2F&usq=AOvVaw2kJSRjVoi0P40y1GNTSvz1
Sandwell	http://www.sandwell.gov.uk/download/downloads/id/25670/updated_non_domestic_rates_discretionary_rate_relief_policy_2017.pdf
Sefton	https://www.sefton.gov.uk/business/business-rates/reliefs-and-exemptions.aspx

Selby	http://www.google.co.uk/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&cad=rja&uact=8&ved=0ahUKEwiG8OXm_vPxAhVdK8AKHS_TwCRsQFggnMAA&url=http%3A%2F%2Fwww.selby.gov.uk%2Ffile%2F27481%2Fdownload%3Ftoken%3DPgjSpKD3&usg=AOvVaw18lDzeXCg3JFFCOYUovvdB Page 82
Sevenoaks	http://cds.sevenoaks.gov.uk/documents/s31911/06%20Discretionary%20Local%20Business%20Rate%20Relief%20Scheme.pdf?J=1
Shepway	https://www.google.co.uk/url?sa=t&rct=j&q=&esrc=s&source=web&cd=2&cad=rja&uact=8&ved=0ahUKEwiQ5JWi-fPxAhUKI8AKHWT8ChMQFggpMAE&url=https%3A%2F%2Fwww.shepway.gov.uk%2Fmoderngov%2Fdocuments%2Fg3225%2FPublic%2520reports%2520pack%252011th-Oct-2017%252017.00%2520Cabinet.pdf%3FT%3D10&usg=AOvVaw1kQ_nlOrNDYIiWUzU2nVhF Page 75
Shropshire	https://shropshire.gov.uk/business-rates/rates-relief-and-exemptions/2017-revaluation-discretionary-rate-relief/
Slough	http://www.slough.gov.uk/downloads/business-rates-revaluation-support-scheme.pdf
Solihull	http://eservices.solihull.gov.uk/mgInternet/ieListDocuments.aspx?CId=130&MIId=6567&Ver=4
South Bucks	http://www.southbucks.gov.uk/localrelief17
South Cambridgeshire	http://scambs.moderngov.co.uk/documents/s102810/Minutes%2022082017%20Finance%20and%20Staffing%20Portfolio%20Holders%20Meeting.pdf
South Hams	https://mg.southhams.gov.uk/documents/s4399/Draft%20South%20Hams%20Locally%20administered%20discretionary%20rate%20relief%20policy.pdf
South Holland	https://democracy.sholland.gov.uk/documents/s18945/Appendix%20A%20-%20Locally%20Administered%20Business%20Rate%20Relief%20Scheme.pdf
South Kesteven	http://moderngov.southkesteven.gov.uk/documents/s18006/CFM424%20Discretionary%20Business%20Rate%20Relief%20June2017.pdf
South Lakeland	https://www.southlakeland.gov.uk/media/4286/sldc-final-discretionary-relief-scheme.pdf
South Norfolk	https://www.south-norfolk.gov.uk/spring-budget-2017-announcements

South Northamptonshire	http://modgov.southnorthants.gov.uk/documents/s18940/Appendix%20A%20-%20Local%20Discretionary%20Business%20Rate%20Relief%20Scheme.pdf
South Oxfordshire	http://www.southoxon.gov.uk/business/business-rates/business-rates-relief/discretionary-revaluation-relief
South Ribble	http://egenda.southribble.gov.uk/aksribble/images/att6495.pdf
South Somerset	https://www.southsomerset.gov.uk/business-rates/advice--guidance/business-rate-relief/
South Staffordshire	https://services.sstaffs.gov.uk/CMIS/Document.ashx?czJKcaeAi5tUFL1DTL2UE4zNRBcoShgo=MLFoCprz1BzvoL8dNtuULnfSY6juFocAFb3eKGGUWUHFJ7MM3j83zg%3D%3D&rUzwRPF%2BZ3zd4E7lkn8Lyw%3D%3D=pwRE6AGJFLDNlh225F5QMaQWCtPHwdhUfCZ%2FLUQzgA2uL5jNRG4jdQ%3D%3D&mCTIbCubSFfXsDGW9IXnl%3D%3D=hFflUdN3100%3D&kCx1AnS9%2FpWZQ40DXFvdEw%3D%3D=hFflUdN3100%3D&uJovDxwdjMPoYv%2BAJvYtyA%3D%3D=ctNJff55vVA%3D&FgPIIEJYlotS%2BYGoBi5oIA%3D%3D=NHDURQburHA%3D&d9Qij0ag1Pd993jsyOJqFvmyB7X0CSQK=ctNJff55vVA%3D&WGWewmoAfeNR9xqBux0r1Q8Za60lavYmz=ctNJff55vVA%3D&WGWewmoAfeNR9xqBux0r1Q8Za60lavYmz=ctNJff55vVA%3D
South Tyneside	file:///C:/Users/USER1/Downloads/9 August 2017 - Cabinet.pdf
Southend-on-Sea	http://www.southend.gov.uk/info/200012/business_rates/469/changes_to_non-domestic_rates
Stafford	https://www.google.com/url?q=http://www.staffordbc.gov.uk/document/id/3045E2EB-6173-4DBE-9475-0F6AFB09FF1C&sa=U&ved=0ahUKewiFpeH52t_XAhVCRoKHZdiDJEQFggOMAQ&client=internal-uds-cse&cx=004271643020370349940:6kr0ltizuaa&usg=AOvVaw1PuLtoiIBYkup0GdvXLtL
Staffordshire Moorlands	https://democracy.staffs Moorlands.gov.uk/documents/g774/Public%20reports%20pack%2010th-Oct-2017%2014.00%20Cabinet.pdf?T=10
Stevenage	http://www.stevenage.gov.uk/content/committees/182083/182087/182091/Executive-19-September_2107-Item4.pdf
Stockport	http://democracy.stockport.gov.uk/documents/s125642/Business%20Rates%20Relief%20Post%20Revaluation%20Main%20Report.pdf
Stockton-on-Tees	https://www.stockton.gov.uk/media/875748/revaluation-relief-scheme.docx
Stoke-on-Trent	https://www.google.co.uk/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&cad=rja&uact=8&ved=0ahUKewiBrNPU6fPXAhXiJ8AKHXP aAh0QFggqMAA&url=https%3A%2F%2Fwww.stoke.gov.uk%2Fdownload%2Fdownloads%2Fid%2F818%2Fdiscretionary_rate_relief.pdf&usg=AOvVaw3olpH6ac_Dl2F49V17_U9e

Stratford-on-Avon	https://www.google.co.uk/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&cad=rja&uact=8&ved=0ahUKEwiX1dLN6PPXAhUDIMAKHRBsBhIQFggnMAA&url=https%3A%2F%2Fdemocracy.stratford.gov.uk%2Fdocuments%2Fb9134%2FDiscretionary%2520Non-Domestic%2520Rate%2520Relief%2520Policy%252009th-Oct-2017%252014.00%2520The%2520Cabinet.pdf%3FT%3D9%26Tx%3D1&usg=AOvVaw1r1WSg7t0zyW0sETntbhJi See page 46
Stroud	https://www.google.co.uk/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&cad=rja&uact=8&ved=0ahUKEwi-loWf6PPXAhXnAMAKHftuAREQFggnMAA&url=https%3A%2F%2Fwww.stroud.gov.uk%2Fmedia%2F356184%2Fitem-10-discretionary-rate-relief-scheme.pdf&usg=AOvVaw0Z7fuyDvPnvPd4rKR5bwOn
Suffolk Coastal	http://www.angliarevenues.gov.uk/services/businessrates/relief_exemption/index.cfm
Surrey Heath	http://www.surreyheath.gov.uk/raterelief#2017springbudgetDRS
Sutton	https://www.sutton.gov.uk/info/200646/business_rates/1290/exemptions_and_reliefs/10
Swale	http://services.swale.gov.uk/meetings/documents/s8194/ITEM%205%20Cabinet%20-%20Revaluation%20Discretionary%20Rate%20Relief%20August%202017%20V2.pdf
Swindon	https://www.swindon.gov.uk/info/20041/business_rates/841/limiting_rate_increases_and_reductions_for_public_houses
Tameside	https://www.google.co.uk/url?sa=t&rct=j&q=&esrc=s&source=web&cd=2&cad=rja&uact=8&ved=0ahUKEwinwOOGovHXAhXhCMAKHRtBRcQFggvMAE&url=https%3A%2F%2Fwww.tameside.gov.uk%2FTamesideMBC%2Fmedia%2FBusiness-Rates%2FDiscretionaryReliefScheme.docx&usg=AOvVaw3nytQWpL7LH4WQ5mhriakd
Tamworth	http://democracy.tamworth.gov.uk/documents/g2040/Public%20reports%20pack%2019th-Oct-2017%2018.00%20Cabinet.pdf?T=10 (page 61)
Tandridge	https://www.tandridge.gov.uk/Business-and-licensing/Business-rates/Business-rates-reductions
Taunton Deane	http://www2.tauntondeane.gov.uk/webpages/tdbcagendas/RtnPDF.aspx?ImgName=Item+8.PDF&PMI=20171972
Teignbridge	https://www.teignbridge.gov.uk/media/6129/business-rates-drr-policy.pdf (page 48)
Telford and Wrekin	http://www.telford.gov.uk/info/20182/business_rates/3383/locally_administered_temporary_discretionary_relief_scheme

Tendring	https://www.google.co.uk/url?sa=t&rct=j&q=&esrc=s&source=web&cd=3&cad=rja&uact=8&ved=0ahUKEwuwofsyfvXAhVEDM AKHcyhCMIQFggzMAI&url=https%3A%2F%2Fwww.tendringdc.gov.uk%2Fbusiness%2Fnndr-business-rates%2Fchanges-announced-spring-budget-2017&usg=AOvVaw2e6NwMer2B7cGxJalPoTJc
Test Valley	http://www.testvalley.gov.uk/assets/attach/1642/Discretionary%20rate%20relief%20policy%202017%2010%2026%20Final.pdf
Tewkesbury	http://minutes.tewkesbury.gov.uk/documents/g2479/Public%20reports%20pack%20Wednesday%2030-Aug-2017%2014.00%20Executive.pdf?T=10
Thanet	https://www.thanet.gov.uk/the-thanet-magazine/press-releases/2017/september/discretionary-business-relief/
Three Rivers	https://www.google.co.uk/url?sa=t&rct=j&q=&esrc=s&source=web&cd=2&cad=rja&uact=8&ved=0ahUKEwj4tufyfvXAhUsKsAKHfoqBEYQFggsMAE&url=http%3A%2F%2Fwww.threerivers.gov.uk%2Fdownload%3Fid%3D40839&usg=AOvVaw1yPaeR0wJtL7em6bf4G5Dj
Tonbridge and Malling	https://www.tmbc.gov.uk/_data/assets/pdf_file/0012/389766/Tonbridge-Discretionary-Business-Rates-Scheme-Policy-2017-v1.3.pdf
Torbay	http://www.google.co.uk/url?sa=t&rct=j&q=&esrc=s&source=web&cd=3&cad=rja&uact=8&ved=0ahUKEwir2s6r4vPXAhVhBMAKHfBLDBAQFggxMAI&url=http%3A%2F%2Fwww.torbay.gov.uk%2FDemocraticServices%2FieDecisionDetails.aspx%3Fid%3D627%26LLL%3D0&usg=AOvVaw0MZBw40w9ezL4-zS05iJvH
Torridge	http://www.torridge.gov.uk/discretionaryraterelief
Trafford	http://www.trafford.gov.uk/business/business-rates/New-reliefs-2017.aspx
Tunbridge Wells	http://www.google.co.uk/url?sa=t&rct=j&q=&esrc=s&source=web&cd=3&cad=rja&uact=8&ved=0ahUKEwiT1MOI4fPXAhWKC8AKHSyoDxMQFgg3MAI&url=http%3A%2F%2Fwww.tunbridgewells.gov.uk%2F_data%2Fassets%2Fpdf_file%2F0004%2F158530%2F5D77D62DA2D63273E0531401A8C0CD64_Business_Rates_Discretionary_Rate_Relief.pdf&usg=AOvVaw3mQ-T6ZxVMefM0Dk9K94fu
Uttlesford	https://www.uttlesford.gov.uk/article/4202/New-information-about-business-rates
Vale of White Horse	http://www.whitehorsedc.gov.uk/business/business-rates/business-rates-relief/discretionary-revaluation-relief
Walsall	https://www.google.co.uk/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&cad=rja&uact=8&ved=0ahUKEwji5MXj3PPXAhUHCKMAKHc_cCRkQFggNMAA&url=https%3A%2F%2Fgo.walsall.gov.uk%2Fbusiness%2Fbusiness_rates&usg=AOvVaw0A6SmAsrwd73F5nDdXZBPc

Warrington	https://www.warrington.gov.uk/download/downloads/id/14315/ndr_reliefs_-_appendix_1_wbc_scheme_-_3717_2.pdf
Warwick	https://www.warwickdc.gov.uk/info/20050/rate_relief/1181/local_discretionary_business_rate_relief_scheme
Watford	https://www.watford.gov.uk/info/20247/business_rates/614/2017_business_rates_revaluation
Waveney	http://www.eastsuffolk.gov.uk/assets/Discretionary-business-rate-relief-WDC.pdf
Waverley	http://www.angliarevenues.gov.uk/services/businessrates/relief_exemption/index.cfm
Wealden	http://www.wealden.gov.uk/Wealden/Business/Business_Rates/Rates_Relief/Benefits_Discretionary_Business_Rate_Relief_Scheme.aspx
Wellingborough	https://www.google.co.uk/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&cad=rja&uact=8&ved=0ahUKewiKqvH8mfHXAhWGF8AKHeimAxwQFggnMAA&url=http%3A%2F%2Fwww.wellingborough.gov.uk%2Fdownload%2Fmeetings%2Fid%2F5131%2Fdownload_the_report_item_9_-_discretionary_rate_relief&usg=AOvVaw1G6tZWHwff0b5mTIZnKh7
Welwyn Hatfield	http://democracy.welhat.gov.uk/documents/s6024/7a%20-%20NDR%20Budget%20Changes%20Discretionary%20Relief%20Scheme%20final.pdf
West Devon	http://mg.swdevon.gov.uk/documents/s6296/Appendix%201.pdf
West Lancashire	https://democracy.westlancs.gov.uk/documents/s7291/Business%20Rates%20relief%20report.pdf
West Lindsey	https://www.west-lindsey.gov.uk/my-business/business-rates/spring-budget-2017-business-rates/local-discretionary-rate-relief-scheme/
West Oxfordshire	http://www.westoxon.gov.uk/business/business-rates/rate-relief/
West Somerset	https://www.westsomersetonline.gov.uk/getattachment/Council---Democracy/Council-Meetings/Scrutiny-Committee-Meetings/Scrutiny---3-August-2017/Agenda-Item-10---Business-Rates-Revaluation-Relief.pdf.aspx
Wigan	https://www.wigan.gov.uk/Docs/PDF/Business/Business-Support,-Finance-and-Grants/Discretionary-Rate-Relief-Scheme.pdf
Wiltshire	http://cms.wiltshire.gov.uk/documents/s133648/Business%20Rates%20Discretionary%20Relief%20Scheme.pdf

Winchester	https://www.google.co.uk/url?sa=t&rct=j&q=&esrc=s&source=web&cd=2&cad=rja&uact=8&ved=0ahUKEwiR4anix vXAhWsAcAKH WVrDSwQFqgsMAE&url=http%3A%2F%2Fwww.winchester.gov.uk%2Fbusiness%2Fbusiness-rates%2Fexplanatory-notes-for-business-rates&usq=AOvVaw1CZ8206JDaTMpwlcvwb9GF
Wirral	https://democracy.wirral.gov.uk/documents/s50043535/NNDR%20Rate%20Relief%20Policy%202017-2018%20Report.pdf
Woking	file:///C:/Users/USER1/Downloads/8a Appendix 1 Business Rates Relief Schemes.pdf
Wokingham	https://www.google.co.uk/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&cad=rja&uact=8&ved=0ahUKEwjb5qnrIN3XAhWFicAKHZfyCzQQFggmMAA&url=http%3A%2F%2Fwww.wokingham.gov.uk%2Fbusiness-and-licensing%2Fbusiness-and-growth%2Fbusiness-rate-relief-and-reductions%2F&usg=AOvVaw3riBrPyEGKFTbJbNwheRaX
Wolverhampton	http://www.wolverhampton.gov.uk/CHttpHandler.ashx?id=13782_&p=0
Worcester	https://www.worcester.gov.uk/business-rate-reductions
Worthing	https://www.adur-worthing.gov.uk/media/media,145825,en.pdf
Wychavon	https://www.wychavon.gov.uk/discretionary-scheme
Wycombe	https://www.wycombe.gov.uk/pages/Business/Business-rates/Business-rates-relief.aspx#Discretionarybusinessratescheme
Wyre	http://www.wyre.gov.uk/download/meetings/id/3023/localised-discretionary-business-rate-relief-scheme-for-the-period-from-201718-to-202021-report
Wyre Forest	http://www.wyreforestdc.gov.uk/business-and-work/national-non-domestic-rates/help-with-nndr-bills/locally-administered-business-rates-relief-scheme-2017-18.aspx
York	http://democracy.york.gov.uk/documents/s114643/Annex%20A%20-%20Discretionary%20Rate%20Relief%20Policy.pdf

Allow us to finish with a few more quotes :

(the highlights in red are ours)

"We propose that only businesses that have seen their business rate bills increase by £500 or more would be eligible for the relief scheme. This is because the value of any extra relief applied under this threshold would be negligible, and this needs to be balanced against the high administrative burden and cost for the Council to apply relief to every business with a minor bill increase".

Amount of relief

Each application will be considered on a case by case basis up to a maximum of 100% of the business rates bill after all other reliefs and exemptions have been applied.

Eligibility

You may be eligible if:

- Your business rates have significantly increased as a result of the 2017 revaluation by 12.5 per cent or more.
- Your rateable value is less than £200,000.
- The increase is causing the business financial hardship.
- Granting the relief is in the interests of the city and local community.

- **And finally for now!**

Calculation for award: (((Net increase x multiplier based on transition*) / Net charge) rounded down to two decimal places = award percentage) x Net charge = actual award value.

* Multiplier based on small, medium and large properties, 0.25, 0.3 and 0.4 respectively.

Thanks for showing interest in our work. All comments are welcome. We will continually up-date this document before the end of January 2018 and we would be pleased to receive any thoughts addressed to: Ian Sloan via : reception@centre-p.co.uk

Please see Appendix A below which was added on the 2nd January 2018 to assist in the understanding of the implementation of the issues raised in this report.

APPENDIX A

Please note the document from which we have taken an extract (below) was published as a consultation document on 9th March 2017 and the method used for The Allocation of Resources, and the other issues covered by the consultation were confirmed by the government as being unaltered when confirmation of the scheme was given to all billing authorities in early summer of 2017

The Department stressed from the out-set that: **“It will be for billing authorities, in collaboration with other authorities operating within their area, to design their discretionary relief schemes and determine the eligibility of ratepayers for support. The schemes must clearly set out the criteria that ratepayers across the local authority area, or within specific locations within their areas need to meet in order to qualify for discretionary relief.”**

This comment has been added to aid the understanding of a problem shown up by this report. The DCLG have never stated that the only businesses who may benefit from this funding needed to have a Rateable Value post 1st April 2017 of less than £200,000; neither did they ever state that the only businesses who may benefit should be those seeing a rates payable increase of more than 12.5% . A significant proportion of billing authorities have however created schemes on this basis, using these figures.

Although it is a *discretionary* scheme and therefore councils are able to create any scheme, providing the funding is used to support those businesses seeing a rates (payable) increase following the 2017 revaluation, it is very clear from reading many council committee agendas that councils made decisions **believing incorrectly** the criteria had been set by central government. Appreciating that the vast majority of councils agreed a list of those occupiers unable to benefit from the relief, it was inevitable that council’s would see a substantial under-spend if these figures where used as the only guidelines.

Fortunately many council revenue officers did appreciate the flexibility given to them to create their own schemes, and have created some great schemes benefitting many local businesses, but sadly many have not, and have therefore created potential major under-spends, and in a number of cases some very “unfair” / “amazing” schemes in order to attempt to spend all the funding allocated to their local authority.

Extract from : Department of Communities and Local Government (DCLG)

Business Rates

Consultation on proposals on the design and implementation of the locally administered Business Rates Relief Scheme Dated : 9th March 2017

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/598261/Discretionary_Business_Rates_Relief_Scheme_consultation.pdf

On page 7 this document reads:

The Allocation of Resources to Local Authorities

4.1 The Government will make £300 million available to local authorities over four years from 2017-18, to provide discretionary relief to those ratepayers facing significant increases in their bills following the revaluation.

4.2 The Government is already providing support to such ratepayers through the transitional arrangements that it put in place following the revaluation; and through the additional support, announced at the Budget, to ratepayers who are losing some or all of their small business rate relief and to pubs.

4.3 The further £300 million is being made available for local authorities to develop their own discretionary relief schemes to deliver further targeted support to those hard-pressed ratepayers.

4.4 It will be for billing authorities, in collaboration with other authorities operating within their area, to design their discretionary relief schemes and determine the eligibility of ratepayers for support. The schemes must clearly set out the criteria that ratepayers across the local authority area, or within specific locations within their areas need to meet in order to qualify for discretionary relief.

4.5 The total resource available to support local authority's discretionary relief schemes is

£300million			
20017-2018	2018-2019	2019-2020	2020-2021
175	85	35	5

4.6 To allocate the resource between authorities the Government has assumed that authorities will provide support only to those ratepayers who are facing an increase in their bills following revaluation – and will make this a condition of the grant. It further assumes that, by and large, more support will be provided to;

occupying lower value properties

4.7 In line with those broad assumptions about how authorities will design their transitional relief schemes, we propose to allocate the available resource to each billing authority by:

- working out the total increase in bills (excluding the impact of transitional relief and other reliefs), for every rateable property in the billing authority's area that satisfies both the following conditions:

- the rateable property has a rateable value for 2017-18 that is less than £200,000;
- the increase in the rateable property's 2017-18 bill is more than 12.5% compared to its 2016-17 bill (before reliefs);

- summing the total increase in bills in all billing authority areas and distributing the available funding in each year in accordance with the formula:

$A \times B/C$,

Where:

A is the total funding available for the year;

B is the total increase in bills in an individual authority's area; and

C is the sum of the total increase in bills in all local authority areas.

4.8 Where the above formula produces an allocation of less than £100,000 in the first year of the programme, the amounts are topped-up to £100,000, in every case except that of the Isles of Scilly, which only has 445 rateable properties in total.

Discretionary Rates Relief / Revaluation Rates Relief following The Chancellor's March 2017 Budget

The Background

Government letters

9th March 2017

[https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/598272/
BRIL_2-2017_Budget_Measures.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/598272/BRIL_2-2017_Budget_Measures.pdf)

20th June 2017

[https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/680938/
/BRIL_4-2017_-_BUDGET_SCHEMES_UPDATE_rev.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/680938/BRIL_4-2017_-_BUDGET_SCHEMES_UPDATE_rev.pdf)

20th September 2017

[https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/650357
?BRIL_5_-_2017_-_Applications_for_SBRR.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/650357?BRIL_5_-_2017_-_Applications_for_SBRR.pdf)

25th October 2017

[https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/654885/
BRIL_6_-_2017_-_Rural_Rate_Relief_Spring_Budget.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/654885/BRIL_6_-_2017_-_Rural_Rate_Relief_Spring_Budget.pdf)

6th November 2017

[https://assets.publishing.services.gov.uk/government/uploads/system/uploads/attachm
ent_data/file/657442/BRIL_7_-_2017_-_Better_Billing.pdf](https://assets.publishing.services.gov.uk/government/uploads/system/uploads/attachment_data/file/657442/BRIL_7_-_2017_-_Better_Billing.pdf)

24th November 2017

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachme
nt_data/file/662392/BRIL_8_-_2017_-_Autumn_Budget.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/662392/BRIL_8_-_2017_-_Autumn_Budget.pdf)

22nd December 2017

[https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/670600/
BRIL_9_-_2017_-_Admin_-_19_Dec_cm.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/670600/BRIL_9_-_2017_-_Admin_-_19_Dec_cm.pdf)