

## **CALL-IN AND URGENCY PROCEDURE**

Decisions taken as a matter of urgency under Rule 16 of the Overview and Scrutiny Procedure Rules must be reported to Council, together with the reasons for urgency. Rule 16 provides that the call-in procedure shall not apply where delay in implementing the decision is likely to harm the Council's or the public's interests.

### **(PH/008/21) – 17 MARCH 2021 - PORTFOLIO HOLDER FOR FINANCE AND RESOURCES**

#### **URGENT BUSINESS RATES RELIEF 2021/22**

##### **Background to report:**

As part of its continuing response to the disruption caused by COVID-19, Government has announced several policies aimed at supporting businesses through this economically difficult period including:

- The extension of the 100% business rates holiday for eligible retail, hospitality, leisure and nursery businesses occupying a qualifying property for a further three months until 30 June 2021.
- Rate relief of 66% for eligible properties in the schemes for the period of 1 July 2021 to 31 March 2022, with cash caps of £2 million or £105,000 for businesses dependent on whether or not the business was required to be closed on 5 January 2021.
- The option for businesses to decline this support.

This decision is to formally adopt these policies to support businesses in Dacorum.

##### **Decision made and reasons:**

###### Extended business rates holiday April 2021 to June 2021

Portfolio holder decision PH-004-20 introduced a business rates holiday for the period 1 April 2020 to 31 March 2021. This decision seeks to extend that relief to cover the period 1 April 2021 to 30 June 2021. There is no limit to the amount of relief a business can receive under this scheme.

###### Expanded retail discount July 2021 to March 2022

This decision introduces a discretionary business rates relief for the period 1 July 2021 to 31 March 2022 for eligible properties occupied by qualifying retail, hospitality and leisure businesses. This relief will be 66% of the business rates bill for this period, calculated on a daily basis. There will be a cash cap on the total value of relief a business can receive, which is £2 million for businesses which were required to be closed on 5 January 2021, or £105,000 for businesses permitted to be open on that date.

###### Nursery discount July 2021 to March 2022

This decision introduces a discretionary business rates relief for the period 1 July 2021 to 31 March 2022 for eligible properties occupied by qualifying nursery businesses. This relief will be 66% of the business rates bill for this period, calculated on a daily basis. There will be a cash cap on the total value of relief a business can receive, which is £105,000.

### Ability to opt-out

Any business will be able to opt out of receiving relief under any of these three schemes for any particular hereditament. They will be able to do this by writing to the Council to tell us this. Any decision to opt out of the scheme is irreversible.

The reliefs will be granted in line with detailed guidance issued by the Ministry of Housing, Communities & Local Government (MHCLG):

<https://www.gov.uk/government/publications/business-rates-expanded-retail-discount-2021-to-2022-local-authority-guidance/business-rates-expanded-retail-discount-2021-to-2022-local-authority-guidance>

<https://www.gov.uk/government/publications/business-rates-nursery-childcare-discount-2021-to-2022-local-authority-guidance/business-rates-nursery-childcare-discount-2021-to-2022-local-authority-guidance>