

Portfolio Holder decision record sheet

Name of decision makers:	Cllr Ron Tindall
Portfolio:	Corporate and Commercial
Date of Portfolio Holder decision:	31/01/2024

Title of decision:	Business rate relief 2024/25
Part II:	N/A
Part II reason:	

Background to report:

This report covers new business rate relief that the Government has announced for 2024/25.

The 2024/25 Retail, Hospitality and Leisure Business Rates Relief Scheme will provide eligible, occupied, retail, hospitality and leisure properties with a 75% relief, up to a cash cap limit of £110,000 per business. This scheme will operate for the 2024/25 year only.

As the scheme is designed for a limited period only, the Government is not making changes to legislation, but instead providing detailed guidance, and asking local authorities to use powers under s47 of the Local Government Finance Act 1988 to set up the schemes. Government will then fully repay the cost of relief awarded in line with their guidance.

Decision made and reasons:

This decision adopts the following discretionary business rate relief schemes.

2024/25 Retail, Hospitality and Leisure Business Rates Relief Scheme

This is a scheme to cover the period 1 April 2024 to 31 March 2025, for eligible properties occupied by qualifying retail, hospitality and leisure businesses.

Eligibility for the relief matches the conditions for 2023/24 Retail, Hospitality and Leisure Business Rates Relief scheme. Where a ratepayer is currently receiving the previous relief, it will automatically be included on the annual bill for 2024/25. Other businesses will be able to apply for the relief after they have received their bill for 2024/25.

A business will be able to refuse the relief, but once this has been done they will not be able to change this decision.

The relief will be 75% 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 £110,000.

The relief is also subject to subsidy control (state aid) thresholds.

Ability to opt-out

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

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opt out of the scheme is irreversible.

The detailed guidance for this scheme can be found at [Business Rates Relief: 2024/25 Retail, Hospitality and Leisure Scheme - GOV.UK \(www.gov.uk\)](https://www.gov.uk/business-rates-relief-2024-25-retail-hospitality-and-leisure-scheme)

Under the 2023/24 scheme, 675 businesses are receiving relief, to a total value of £6.3 million.

Authority to make decisions of this type has been delegated to the Portfolio Holder (Finance & Resources) by cabinet decision CA/78/17.

Reports considered:

[Business Rates Relief: 2024/25 Retail, Hospitality and Leisure Scheme - GOV.UK \(www.gov.uk\)](https://www.gov.uk/business-rates-relief-2024-25-retail-hospitality-and-leisure-scheme)

Officers/Councillors/Ward Councillors/Stakeholders consulted:

Chief Finance Officer
Head of Revenues and Benefits

Monitoring Officer comments: No Comments to add.

Chief Finance Officer comments:

This PHD seeks approval to implement the revisions to the government's business rates billing policy for 2024/25. The council are obliged to implement these policy changes and the relief will provide financial benefits to those companies that meet the criteria. The relief is funded by central government S31 grants and hence is cost neutral to the council.

Financial Implications:

The Government is not legislating to introduce these reliefs as they are temporary measures, but instead is asking local authorities to use discretionary powers under section 47 of the Local Government Finance Act 1988. Government will provide DBC with a full reimbursement to cover the cost of these reliefs. DBC will also be provided with new burdens funding towards the cost of administering the schemes.

Risk: If the Council does not adopt the schemes, there is a risk of reputational damage, and of a detriment to the local economy.

Value for money: There will be no net cost to the Council to introduce the schemes.

Options considered and reasons for rejection:

The only alternative option is not to introduce the schemes. This has been rejected because of the risks to local businesses, and the risk of reputational damage to the Council.

Portfolio Holder's signature:

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Date: 30/01/24

Details of any interests declared and any dispensations given by the Standards Committee:

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Date decision record sheet received from portfolio holder: 30/01/24

Date decision published: 31/01/24

Decision no: PH-003-24

Date of expiry of call-in period: 07/02/24

Date any call-in received or decision implemented: