



PORTFOLIO HOLDER DECISION NOTICE

INDIVIDUAL DECISION BY THE PORTFOLIO HOLDER FOR FINANCE

TOPIC - BUSINESS RATES RETAIL RELIEF SCHEME 2019/20 & 2020/21

PROCEDURAL INFORMATION

The Access to Information Procedure Rules – Part 4, Section 22 of the Council's Constitution provides for a decision to be made by an individual member of Cabinet.

In accordance with the Procedure Rules, the Head of Legal Services (Interim), the Chief Executive and the Strategic Director: Resources are consulted together with Chairman and Vice Chairman of The Overview and Scrutiny Committee and any other relevant overview and scrutiny committee. In addition, all Members are notified.

If five or more Members from those informed so request, the Leader may require the matter to be referred to Cabinet for determination.

Contact Officers:

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SUMMARY

In the 2018 Autumn Budget the Government announced that it will provide a Retail Relief scheme for business ratepayers in 2019-20 and / or 2020-21. The value of discount will be one third of the rates bill. Properties that will benefit from the relief will be occupied hereditaments with a rateable value of less than £51,000, that are wholly or mainly being used as shops, restaurants, cafes and drinking establishments.

As the scheme is a temporary measure there will be no legislative change. Local authorities are required to use discretionary powers, under Section 47 of the Local Government Finance Act 1988, to award relief in the prescribed circumstances. Councils will then be reimbursed in full by the Government for the cost of all relief awarded.

Full details of the scheme and further description of qualifying criteria is detailed in the guidance from the Ministry of Housing, Communities and Local Government (MHCLG) at Appendix A.

DECISION

1. The Council implement the full scheme of Retail Relief for business ratepayers in accordance with the guidance issued by the MHCLG at Appendix A.
2. Give delegated authority to award the relief to the Head of Revenues and Benefits in consultation with the Strategic Director (Resources).
3. Give delegated authority to the Head of Revenues to make minor amendments to the scheme which benefit the business ratepayers.
4. Give delegated authority to the Head of Revenues to implement any subsequent adjustments by MHCLG to the guidance in the next two years and / or future extensions of the scheme beyond the two year period provided full reimbursement of the cost of relief is met by Government.

REASON FOR THE DECISION AND OTHER ALTERNATIVE OPTIONS CONSIDERED AND REJECTED

The scheme is fully funded assistance for business ratepayers from Government and is a relatively straightforward scheme to implement.

The alternative is to vary the description of retail premises but this would disqualify the Council from reimbursement of the relief and require funding direct from the Council's budgets.

RESOURCE IMPLICATIONS:

There is limited impact on the Revenues team which can be managed within existing resources to manually apply the relief to the business rates accounts.

DATA PROTECTION IMPACT ASSESSMENT (If none, state "None required")

None

CONSULTATION UNDERTAKEN ON THE DECISION

All senior officers and Councillors will be consulted via the Portfolio Holder Decision making process.

FURTHER ALTERNATIVE OPTIONS CONSIDERED AND REJECTED FOLLOWING PUBLICATION OF THE DRAFT PORTFOLIO HOLDER DECISION NOTICE

None

DECLARATION OF INTERESTS BY THE DECISION MAKER OR A MEMBER OR OFFICER CONSULTED

NONE

DISPENSATION GRANTED BY THE STANDARDS COMMITTEE

NOT APPLICABLE

Approved by: (signature)

Date of Decision
15 March 2019

Councillor ASHTON – Portfolio Holder for FINANCE

APPENDICES:

Appendix A - [Business Rates: Retail Discount - Guidance](#)