



# COTSWOLD

District Council

## DISCRETIONARY RATE RELIEF POLICY 2026

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## 1 Introduction

- 1.1 The Council understands the importance that local businesses and organisations play in achieving its priorities and ensuring its communities and businesses are able to develop and thrive within the district.
- 1.2 Councils have the power to award relief from the payment of Non-Domestic Rates (Business Rates) to organisations and businesses that meet certain criteria. Public funds are not, however, unlimited and a proportion of any relief granted is met by the Council Taxpayers of the district. The Council therefore needs to be satisfied that money invested this way will be repaid in economic and/or community benefit.
- 1.3 The power for granting discretionary rate relief is provided for by Section 47 of the Local Government Finance Act 1988. This has been amended by subsequent legislation which gives wider powers to grant discretionary relief to any ratepayer where the authority feels the granting of such relief would benefit the local community.
- 1.4 This policy is designed to provide guidance to officers and ratepayers on the application of Discretionary Rate Relief.
- 1.5 The policy covers the following types of discretionary rate relief:
  - Charitable rate relief
  - Community Amateur Sports Clubs (CASCs)
  - Rate relief for not-for-profit organisations
  - Hardship relief
  - Temporary relief for partly occupied properties
  - Local discounts and incentives
- 1.6 This policy document outlines the various areas of local discretion and the Council's approach to the various reliefs. This approach has regard to the impact:
  - of granting discretionary relief on the Council's wider financial position and the impact on its Council Taxpayers;
  - on the organisations and businesses that currently receive or may apply for relief in the future;
  - on the residents of Cotswold District Council if relief is awarded and the economic benefits to the district.

## 2 **The Discretionary Rate Relief Scheme**

2.1 Discretionary rate relief (DRR) is granted in accordance with Section 43 of the Local Government Finances Act 1988 and Sections 47 and 49 of the Local Government Finance Act 1988 as amended by the Localism Act 2011 and the Non-Domestic Rating Act 2023.

2.2 Section 69 of the Localism Act amended section 47 of the Local Government Finance Act 1988 to allow billing authorities to fund their own local discounts. The Council can grant business rate discounts and incentives as it sees fit within the limits of primary legislation and the rules on State Aid. These powers can be used to encourage new business and investment as well as support local shops or services to the community.

2.3 The legislation requires the Council to maintain a DRR scheme to award relief of up to 100% to certain organisations and businesses which operate within specified criteria. This includes:

- Charitable bodies already in receipt of mandatory relief of 80%. The Council has a discretion to 'top-up' this relief to 100% of the business rates due
- Registered community amateur sports clubs (CASCs) already in receipt of mandatory relief of 80%
- Non-profit making organisations – the Council has discretion to grant relief of up to 100% of the business rates due
- DRR for 'other rural businesses'
- Relief on the grounds of hardship
- Relief for part-occupied premises
- Local discounts and incentives

2.4 In making decisions the Council may:

- Grant relief up to a maximum of 100% of the business rates due;  
or
- Refuse any application for relief

2.5 In the majority of cases discretionary relief will be granted for a period of two financial years. Successful applications will be sent a letter confirming the new award of discretionary relief. This letter will explain the period of award and the date it will end.

## 3 **The application process**

3.1 Applications for relief must be made by completing an application form and submitting the relevant supporting information which includes:

- Details of the applicant's main purposes and objectives (where applicable) as set out in a written constitution, a memorandum of association or membership rules;
  - A full set of audited accounts relating to the last two financial years. Where audited accounts are not available projections should be provided instead, along with bank statements;
  - Details of how the organisation meets the relevant criteria detailed in these guidelines
- 3.2 Any applications which are made without the supporting documentation will be subject to a decision being made solely on the information that is available at the time of the decision.
- 3.3 As a guide, to be eligible for discretionary rate relief a charity/organisation must not have enough unrestricted funds/reserves to continue to operate for more than 12 months unless a business plan exists detailing how these additional funds are to be used to benefit the local community.
- 3.4 In exceptional cases, discretionary rate relief will be granted to organisations which have enough financial resources in unrestricted funds/reserves to continue to operate for more than 12 months. This may include charities and community organisations which require a large amount of available resources to sustain the service they deliver to the community. In such cases the application must be able to demonstrate it offers a service which the local residents depend on and which they would be unlikely to find elsewhere in the district.
- 3.5 The Council will aim to make a decision within one calendar month of the application and supporting information being received. Decisions on the award of discretionary rate relief will be made by the Cabinet Member with responsibility for Finance in consultation with the Chief Finance Officer. Ratepayers are required to continue to pay business rates whilst their application is being considered. Failure to make payment will result in the Council pursuing collection through the usual enforcement procedures which could result in Court action.
- 3.6 There is no statutory right of appeal against a decision other than by way of judicial review. An unsuccessful applicant may make a request for the Council to review its decision, but only where:
- 1) Additional information relevant to the application that was not made available at the time the decision was made becomes available.
  - 2) There are grounds to believe the application or supporting information was not interpreted correctly at the time the decision was made.
- 3.7 A request for a review must be made within one calendar month of notification of the decision and must set out the reasons for the request and any supporting information. Cases will be reviewed by Cabinet.

3.8 In line with the model of Business Rate Retentions Scheme in operation since 2013, the cost of awarding discretionary relief is apportioned as follows:

- 50% will be funded by Central Government
- 40% will be funded by Cotswold District Council
- 10% will be funded by Gloucestershire County Council

3.9 Any decision regarding rate relief will be communicated to the applicant in writing.

3.10 Where the decision is a refusal the reasons for refusal will be provided in the letter.

3.11 A review of the guidelines will be undertaken every 3 years in line with the Valuation Office Agency's revaluation cycle, or if business rates legislation is amended, or as necessary to ensure it complies with current legislation and Cotswold District Council's priorities.

3.12 The ratepayer must inform the Council immediately of any changes which may affect their eligibility for relief.

#### **4 Charitable Rate Relief**

4.1 Mandatory Rate Relief of 80% is granted to charities where:

- The ratepayer is a charity or the trustee of a charity; and
- The property is wholly or mainly used for charitable purposes (including charity shops where the goods sold are mainly donated and the proceeds are used for the purposes of the charity).

4.2 Registration under the Charities Act 1993 is conclusive evidence of charitable status. Bodies which are exempt charities are also eligible for mandatory relief.

4.3 In cases where a charity is in receipt of mandatory relief of 80% the Council has direction to grant up to 20% discretionary relief (top-up). The Council will consider applications for discretionary relief from charities based on their own merits on a case-by-case basis. The principal consideration in awarding relief is that it is in the best interests of the residents and Council Taxpayers of Cotswold District to do so and it produces a local benefit as the Council must contribute to the cost of each award.

4.4 Each case will be assessed on its own merits, but generally top-up discretionary relief will only be awarded to the following charities or excepted organisations:

- Scouts, guides, cadets and other clubs and organisations for young people;

- Organisations providing support in the form of advice, employment training and counselling;
- Community schemes including those providing support for those over retirement age, community transport and volunteer organisations;
- Charitable supporting clubs;
- Armed Forces veterans' associations;
- Locally based leisure and cultural organisations.

4.5 The following general exclusions will apply:

- 'Top-up' relief will only be granted to local charities (defined as those set up with the sole purpose of assisting residents of Cotswold District and whose main office is situated within the district);
- Unless a special case for financial hardship can be proved 'top-up' to national charities (including charity shops) will not be awarded;
- 'Top-up' relief for Housing Associations will not be granted.

## 5 **Registered Community Amateur Sports Clubs (CASCs)**

5.1 Registered Community Amateur Sports clubs (CASCs) are entitled to 80% mandatory relief. The Council will consider applications for discretionary rate 'top-up' from CASCs based on their own merits on an application-by-application basis.

5.2 The Council will consider applications that can demonstrate:

- The contribution the organisation makes to Cotswold District;
- The club is open to the whole community, and its membership fees are not excessive;
- It is a non-profit organisation;
- Evidence that every effort is made by the organisation to encourage open membership from groups such as young people, disabled persons, and those over retirement age;
- Schemes of education and training are provided particularly for young people, disabled persons, women and those over retirement age;
- How the CASC supports and links into the Council's priorities.

5.3 Applications will only be considered where the club has an open access policy. If a club accepts members who have reached a certain standard, rather than seeking to promote the attainment of excellence by developing sporting aptitude, it does not fulfil the requirements.

5.4 Although clubs should be open to all without discrimination, single sex clubs may be permitted where such restrictions are a genuine result of physical restraint (such as

changing room facilities) or the requirement of the sport. In such cases the application will be required to provide evidence of these factors.

- 5.5 It should be noted that sports clubs which run a bar are unlikely to be awarded discretionary rate relief if their main purpose is the sale of food and drink. If the sale of food and drink by the organisation aids the overall operation and development of the organisation meaning it achieves its objectives this is permissible if the principal objectives of the organisation meet the eligibility criteria detailed in 5.2. If the bar makes a profit this relief must be reinvested to help the organisation meet its principal objectives. Financial information will be required to evidence any profit and its use.

## **6 Rate relief for not-for-profit organisations**

- 6.1 Not-for-profit organisations which are not classed as registered charities or CASCs can apply for discretionary rate relief of up to 100%. Such organisations include those which are philanthropic, religious, concerned with education or social welfare, science, literature, the fine arts, recreation or are otherwise beneficial to the community.

- 6.2 The Council will consider applications from organisations which can demonstrate:

- Its activities support at least one of the Council's priorities;
- It promotes its service for the benefit of Cotswold District residents;
- Membership of the organisation is open to all members of the community;
- The facilities of the organisation are to be made available, where practicable, to other organisations and groups;
- The organisation operates in such a way that it does not discriminate against any section of the community;
- It is not established or conducted for the primary purpose of profit.

- 6.3 If the organisation applying for discretionary rate relief requires membership or any entry fee the Council will consider whether:

- Membership is open to everyone regardless of race, ethnicity, sex, marital or parental status, sexual orientation, creed, disability, age, religious affiliation or political belief;
- The subscription or fee is set at a level which is not prohibitively high and is affordable by most sections of the community;
- Fee reductions are offered to certain groups, for example the under 18s and over 60s;
- Membership is encouraged from the unemployed, young people not in employment, education or training, those of retirement age and people with disabilities.

6.4 Where the applicant organisation requires membership, at least 50% of members should reside within the Cotswold District and evidence of this will be required.

6.5 The organisation must provide a copy of their constitution and copies of the latest two years of audited annual accounts where available.

## 7 **Hardship Relief**

7.1 The Council has discretion under Section 49 of the Local Government Finance Act 1988 to grant relief of up to 100% where hardship is demonstrated. Hardship relief can only be considered if it would be reasonable to do so in the interests of Council Taxpayers in general.

7.2 Hardship relief will be awarded where the business is suffering from unexpected hardship which is outside of the normal risks associated with business. Reduction or remission of business rates on the grounds of hardship will only be made in exceptional circumstances.

7.3 Hardship relief is granted at the discretion of the Council which can reduce or remit the amount of business rates due provided it is satisfied that:

- The ratepayer would sustain hardship if it did not do so; and
- It is reasonable to do so having regard to the interests of its council taxpayers,

7.4 The following factors will be considered in assessing the application:

- The test of hardship needs not to be confined strictly to financial hardship. All relevant factors affecting the ability of the business to meet its rates liability will be considered.
- The interests of Council Taxpayers in the area may be wider than direct financial interests. Examples of this include where employment prospects in the area would be worsened by a company going out of business or the amenities of the area being reduced.
- The ratepayer must provide evidence of hardship, for example a severe loss or marked decline in trade compared to similar periods in previous years.
- The ratepayer must be able to show evidence of its viability for the future which is two years for these purposes.

7.5 A business will not be considered for hardship relief in the following circumstances:

- Where the business is profitable;
- Where the business has experienced a minor loss in trade;

- Where the drawings/remuneration of directors, partnerships or sole traders are of an amount not deemed reasonable by the Council;
- Where the business is new and hardship relief is being requested to fund the initial progression of the business;
- Where the property is empty;
- Where similar goods or services are already being provided in the locality or within a reasonable distance.

7.6 Prior to any award being made the business is expected to act to mitigate or alleviate their hardship by:

- Considering other options such as renegotiating with creditors;
- Contacting the Council's Business Advice officer;
- Having in place a business plan to address the hardship.

7.7 Applications for hardship relief shall be regarded as a last resort and will only be accepted after consideration of any other forms of rate relief for which the applicant may be eligible for.

7.8 The period and amount of any award will be determined on a case-by-case basis but may be up to 100% of business rates liability.

7.9 Hardship relief will only be granted for short periods of time and usually up to a maximum of 6 months.

## **8 Properties partly occupied for a temporary period**

8.1 There may be times where a property is only partly occupied for a short period of time. This may be due to a business relocating to a new property. In certain circumstances, the Council may use its discretion to award partly occupied relief which is also known as Section 44a (Section 44a of the Local Government Finance Act 1988).

8.2 In these circumstances the Council may request that the Valuation Office Agency apportions the rateable value of the property between occupied and unoccupied parts.

8.3 Section 44a relief may be awarded in the following circumstances:

- Where the occupied and unoccupied parts of the property can easily be separately assessed; or
- Where there are short term practical or financial difficulties in either occupying or vacating the premises.

- 8.4 The part occupation must be for a temporary period only. Rate relief will not be awarded where the partial occupation is due to the normal day to day operation of the business, for example where a warehouse has despatched a large order and no longer needs to store stock.
- 8.5 For the purposes of this policy a period of up to 6 months will be considered temporary. Periods of time exceeding 6 months will be treated as a permanent change and will not be eligible for partly occupied relief.
- 8.6 Relief will not be awarded where it appears to the Council that part of the property is being kept empty for the sole purpose of claiming rate relief.
- 8.7 Prior to an award being made, a visit to the premises will be made by a Council Officer to establish the exact area of the property that is empty. The application must be supported by a plan of the property which clearly marks the boundary of the occupied and unoccupied parts. This plan will be given to the Valuation Office Agency to apportion the rateable value. Further visits may be made to the property throughout the duration of the relief to establish that the property is still partly occupied.
- 8.8 Part occupied relief will end if one of the following applies:
- The financial year comes to an end;
  - The end of the award;
  - Where part or all the unoccupied parts become occupied;
  - Where the whole of the property becomes unoccupied;
  - Where the liability for the property changes.

## 9 **State Aid**

- 9.1 From 1 January 2021, the United Kingdom left the EU Single Market and Customs Union and is no longer subject to the De Minimis Regulations.
- 9.2 The Government has introduced its own rules regarding state subsidies. Discretionary rate relief is considered a subsidy under the rules, but the matters that must be considered all relate to the effect of the subsidy on international trade. In making an award the public body making it must consider:
- effects on international trade;
  - the subsidy is prohibited under the World Trading organisation (WTO) rules;
  - are in line with those agreed by the UK –EU Cooperation and Trade Agreement;
  - are unlikely to trigger a dispute under WTO trade rules.
  -
- 9.3 It is unlikely that an award of discretionary rate relief would fall counter to these rules.

## 10 **Complaints and Appeals**

- 10.1 Any customer who feels that they have not been correctly dealt with can use the Customer Feedback procedure to make a complaint.
- 10.2 Rating Law does not allow for a ratepayer to appeal a decision by the Council on discretionary rate relief. However, in the interest of natural justice and in keeping with customer care practise and principles of open government, this policy provides a mechanism for review of any decision.
- 10.3 If a ratepayer is unhappy with the decision made, full details should be submitted, in writing to the Council within one calendar month of notification of the decision. Any review will be considered by Cabinet.

## 11 **Fraud**

- 11.1 The Council is committed to the prevention and detection of fraud and the protection of public funds. Cases of suspected fraud will be referred to the Counter Fraud and Enforcement Unit (CFEU) for investigations which may result in clawback of payments made and/or further action being taken against an individual.

## Appendix A

<b>Category of Ratepayer</b>	<b>Mandatory Relief</b>	<b>Discretionary Relief</b>
Charities	80%	Up to 20%
Registered Community Amateur Sports Clubs (CASCs)	80%	Up to 20%
Non-Profit Organisations	Nil	Cases considered on individual merit
Hardship Relief	Nil	Cases considered on individual merit
Partly Occupied Hereditament	Nil	Cases considered on individual merit

## **Addendum 1**

### **Rural Rate Relief**

Rural Rate Relief is available for post offices, village shops, petrol filling stations and public houses subject to rateable value restrictions, where they are the only business of that type in the rural settlement.

The government announced in the Autumn Statement on 23 November 2016 that the relief would increase from 50% to 100% from 1 April 2017.

### **Eligibility Criteria**

Properties that will benefit from the relief will be hereditaments that are located in a rural settlement with a population of less than 3,000 and are either: -

- a) The sole general store, food shop or post office with a rateable value of up to £8,500 or;
- b) The sole public house or petrol filling station with a rateable value of up to £12,500

The Districts Rural Settlement List is reviewed annually and designates settlements within a rural area which have a population of 3,000 or less.

### **Amount of Rural Rate Relief available**

Anyone who is entitled to mandatory Rural Rate Relief will be eligible for the increased level of discount of 100% off their business rate liability.

### **Recalculation of Rural Rate Relief**

The amount of relief awarded will be recalculated in the event of a change in circumstances, including a backdated change to the rateable value of the hereditament, whether arising during the year in question or during a later year.

## **Addendum 2**

### **Relief for Pubs and Live Music Venues**

From 27 January 2026, the Government announced that eligible pubs and live music events in England will receive a 15% reduction on their business rates bills for the 2026/27 financial year.

Hereditaments that meet the eligibility criteria for pubs and live music venues relief will be occupied hereditaments which meet all of the following conditions for the chargeable day:

- a) They are wholly or mainly used:
- As a pub
  - As a live music venue

### **Pubs**

A pub is considered to mean a hereditament where the following criteria apply:

- Is open to the general public
- Allows free entry other than when occasional entertainment is provided
- Allows drinking without requiring food to be consumed
- Permits drinks to be purchased at a bar

For these purposes, the meaning of a pub does not include:

- Restaurants, cafes, nightclubs, snack bars
- Hotels, guesthouses, boarding houses
- Sporting venues
- Festival sites, theatres, cinemas
- Museums, exhibition halls
- Casinos

The proposed exclusions in the list above is not intended to be exhaustive and it will be for the Council to determine those cases where eligibility is unclear.

Where eligibility is unclear, the Council should also consider broader factors in its assessment – i.e. in meeting the stated intent of the policy that it demonstrates the characteristics that would lead it to be classified as a pub by the natural meaning of the word. For example: being owned and operated by a brewery, establishments that are open to wide sections of local communities and practically operate as a pub for that local community e.g. working men's club.

### **Live Music Venues**

A live music venue is considered to mean a hereditament that:

- a) Is wholly or mainly used for the performance of live music for the purposes of entertaining an audience
- b) Can be used for other activities but only if those other activities:
  - Are ancillary or incidental to the performance of live music (e.g. the sale of food or drink to audience members)
  - Do not affect the primary use of the premises for the performance of live music (e.g. because the activities are infrequent such as use of the venue as a polling station or fortnightly community event)

Hereditaments are not a live music venue for the purpose of this relief if the property is wholly or mainly used as a nightclub or a theatre, for the purposes of the Town and County Planning (Use Classes) Order 1987 (as amended).

### **How much relief will be available**

The eligibility for the relief and the relief itself will be assessed and calculated on a daily basis. The following formula will be used to determine the amount of relief to be granted for a chargeable day for a particular hereditament in the 2026/27 financial year:

- a) Amount of relief to be granted =  $V \times 0.15$  (i.e. 15% relief) where:
  - $V$  is the daily charge for the hereditament for the chargeable day after the application of any mandatory relief and certain other discretionary reliefs in line with guidance.

The relief is not subject to any cap or the Minimal Financial Assistance limit in Subsidy Control.

## **Addendum 3**

### **Supporting Small Business Relief**

At the Autumn Budget 2025 the Chancellor announce the 2026 Supporting Small Business Relief scheme (SSBR) for the years 2026/27 to 2028/29. This will cap bill increases at £800 per year or the relevant caps with transitional relief, whichever is the greatest for any business losing eligibility for certain reliefs, including Small Business Rate Relief and Rural Rate Relief, and 40% Retail, Hospitality and Leisure Relief at the 2026 Revaluation. SSBR was first introduced at the 2017 revaluation to support ratepayers facing bill increases greater than the Transition Relief caps due to loss of Small Business Rate Relief and Rural Rate Relief.

The purpose of this policy is to specify how the Council will operate its discretionary powers in the Local Government Finance Act 1988, section 47, and to indicate the factors the Council will consider when deciding if SSBR can be awarded.

Cotswold District Council will automatically calculate and award the relief to those properties that meet the qualifying criteria and have seen a large increase in their bills as a result of losing some or all of their:

- Small Business Rate Relief or Rural Rate Relief,
- 40% Retail, Hospitality and Leisure Relief (RHL), and/or
- 2023 Support Small Business Relief.

Charities and Community Amateur Sports Clubs, who are already entitled to 80% mandatory, are not eligible for the 2026 SSBR.

To support eligible ratepayer, the 2026 SSBR will ensure that the increase in the bills of these ratepayers is limited to £800 per year or the relevant caps within transitional relief, whichever is the greater.

For those ratepayers receiving 2023 SSBR on 31 March 2026, including those also receiving Small Business Rate Relief, Rural Rate Relief and/or RHL, any eligibility for 2026 SSBR will end of 31 March 2027. All other eligible ratepayers remain in 2026 SSBR for either 3 years or until they reach the bill they would have paid without the scheme. A change of ratepayers will not affect eligibility for the Supporting Small Business scheme, but eligibility will be lost if the property falls vacant or becomes occupied by a charity or Community Amateur Sports Club.

There is no second property test for eligibility for the 2026 SSBR scheme. However, those ratepayers who during 2025/26 lost entitlement to Small Business Rate Relief, because they failed the second property test but have, under the rules for Small Business Rate Relief, been given a 12-month period of grace before their relief ended (or from 27 November 2025, 3 years), can continue on the 2026 SSBR scheme for the remainder of their period of grace.

Small businesses rate relief or rural rate relief should not be applied to further reduce the bill if in receipt of SSBR. For example:

- A non-RHL ratepayer eligible for small business rate relief whose rateable value has increased from £3,000 (paying £0 in 2025/26) to £14,000 would be paying the following in 2026/27 before the 2026 SSBR:
  - I. Bill before reliefs (including 1p Transitional Relief Supplement): £6,188
  - II. Bill after transitional relief: £1,572
  - III. Bill after small business rate relief: £1,048
- After 2026 SSBR the bill for 2026/27 would be reduced to £800. No further small business rate relief should be applied and no addition for transition relief supplement is made to the bill within SSBR.

The same principle applies to properties for which a Section 44A certificate has been granted (apportionment of rateable values for partly occupied properties). The presence of a section 44A certificate should not further reduce the bill found under 2026 SSBR.

All other discretionary reliefs, including those funded by section 31 grants, should be considered after the application of 2026 SSBR.

### **Subsidy Control**

The 2026 SSBR is likely to amount to a subsidy. Therefore, any relief provided by local authorities under the scheme will need to comply with the UK's domestic and international subsidy control obligations which contains guidance and information for the new UK subsidy control regime.

To the extent that a local authority is seeking to provide relief that falls below the Minimal Financial Assistance (MFA) thresholds, the subsidy control Act allows an economic actor, (e.g. a holding company and its subsidiaries) to receive up to £315,000 in a three-year period, consisting of the 2026/27 and the previous two financial years. MFA subsidies cumulate with each other and with other subsidies that fall within the category of 'Minimal or Services of Public Economic Interest (SPEI) financial assistance'. Any other subsidies claimed under the Small Amounts of Financial Assistance limit of the Trade and Cooperation Agreement should be counted under the £315,000 allowance.

In those cases where it is clear to the local authority that the ratepayer is likely to breach the cash cap of the MFA limit then the Council will automatically withhold the relief.

### **Recalculation of Reliefs**

As with other reliefs, the amount of SSBR awarded should be recalculated in the event of a change of circumstances. This could include, for example, a backdated change to the rateable value or to the hereditament. This change of circumstances could arise during the year in question or during a later year.

### **Splits and Mergers**

Hereditaments will be eligible for 2026 SSBR where they have:

- a) Come into existence because of the circumstances described in paragraph 1 of the 2026 Transitional Relief Regulations, and,
- b) Where one of the hereditaments from which the new hereditament was formed in whole or in part was for the day immediately before the creation day eligible for 2026 SSBR.

The Ministry of Housing, Communities and Local Government (MHCLG) will fund local authorities to apply a chargeable amount under section 47 of Local Government Finance Act 1988 found in accordance with the following principle:

- That the protection offered by 2026 SSBR (that the bill will not rise by more than £800 per annum, or the transitional relief caps whichever is the greater) will continue to apply in principle to that part of the newly created hereditament which was immediately before the creation day in 2026 SSBR, and,
- That increases (or reductions) in overall rateable value arising from the split or merger are not subject to the protection of 2026 SSBR.

### **Detailed guidance for operation of the 2026 Support Small Business Relief (2026 SSBR)**

Detailed guidance for the scheme, including day 1 eligibility rules, ceasing of eligibility for the scheme rules and the calculation of chargeable amounts under the scheme, are contained in the MHCLG guidance document at: <https://www.gov.uk/government/publications/business-rates-relief-2026-supporting-small-business-relief-local-authority-guidance>

### **How payments will be made**

All relief awarded will be credited to the ratepayer's Business Rates account.

### **Overpayments**

The Council will recover all overpayments of SSBR through the ratepayer's Business Rates account.

### **Right of Appeal**

If a ratepayer is aggrieved by a decision made under this policy, you must write and tell us why you think the decision is wrong.

Your case will be considered by someone who has not been involved in the original determination. They will write to tell you what has happened, normally within 21 days of reconsidering your appeal.

### **Fraud**

The Council is committed to the prevention and detection of fraud and the protection of public funds. A ratepayer who tries to fraudulently apply for SSBR by falsely declaring their circumstances or providing a false statement will be referred to the Counter Fraud and Enforcement Unit (CFEU) for investigation which may result criminal proceedings being instigated.