



Doncaster Council

Report

5th June, 2018

To: Mayor Jones

Business Rates Local Discretionary Relief Scheme 2018/19 to 2020/21

Relevant Cabinet Member(s)	Wards Affected	Key Decision
Mayor Jones	All	Yes/No

EXECUTIVE SUMMARY

1. At the Spring Budget on 8 March 2017, the Government announced a new local discretionary scheme of relief to support those businesses facing the steepest increases in their Business Rates bills as a result of the 2017 revaluation. The life of the Government scheme is four years from 2017/18 to 2020/21 and Doncaster Council's share of the national Government funding is £463k (2017/18); £225k (2018/19); £93k (2019/20) and £13k (2020/21). The scheme will end on 31 March 2021 in line with the Government's intentions and funding.
2. At the Council meeting on 21 September 2017, a scheme of relief for 2017/18 was approved to limit the increase in Business Rates payable for eligible businesses to **7.5%**. 350 local businesses met the basic scheme criteria and 233 of these businesses were awarded relief in 2017/18 totalling £210k. The remaining businesses have failed to claim the relief despite three separate invitations. The conclusions drawn are that these businesses do not meet State Aid conditions explained at paragraph 15 of this report.
3. This report sets out a proposed scheme of relief for the remaining three years of the Government scheme from 2018/19 to 2020/21. It is proposed that the scheme for Doncaster Council aims to utilise all the available Government funding and that the relief is targeted at the same businesses that received relief for 2017/18. These businesses satisfy the Government's main intentions and funding criteria for the scheme which are that the relief is aimed at smaller businesses (Rateable Value < £200k) and those facing the largest increases in their Business Rates bills following the 2017 revaluation.

4. A three-year scheme of relief is proposed for the **233** businesses to award a proportion of the relief awarded for 2017/18 as follows:
 - For 2018/19, to award **100%** of the relief awarded for 2017/18 totalling **£210k**.
 - For 2019/20, to award **40%** of the relief awarded for 2017/18 totalling **£84k**.
 - For 2020/21, to award **5%** of the relief awarded for 2017/18 totalling **£10.5k**.
5. These proposals result in total relief awards slightly under the Government funding allocations for the next three years. This is to allow some contingency in the budget to cover any increase in the initial relief granted, for example, following changes in rateable value on appeal. However, it is further proposed that a degree of flexibility is built into the next three years of the scheme by allowing the level of award to be increased towards the end of each year to utilise any unspent Government funding without exceeding this.
6. The relief is awarded through the use of local authority discretionary relief powers under Section 47 of the Local Government Finance Act 1988, as amended by the Localism Act 2011.

EXEMPT REPORT

7. The report is not exempt.

RECOMMENDATIONS

8. It is recommended that Mayor Jones:
 - A. Approves the proposed scheme of relief at **Appendix 1** for 2018/19 to 2020/21 which is targeted at those businesses that received the relief for 2017/18;
 - B. Approves the proposed level of relief for 2018/19; 2019/20; and 2020/21 for those businesses as a proportion of relief awarded for 2017/18 as follows:
 - For 2018/19, to award **100%** of the relief awarded for 2017/18
 - For 2019/20, to award **40%** of the relief awarded for 2017/18
 - For 2020/21, to award **5%** of the relief awarded for 2017/18
 - C. Approves the proposal to increase the level of relief awarded towards the end of each financial year of the scheme going forward to utilise any unspent Government funding for that year without exceeding this.

WHAT DOES THIS MEAN FOR THE CITIZENS OF DONCASTER?

9. **233** local businesses are eligible for Local Discretionary Relief over the next three years under these proposals. The relief will continue to support these businesses by reducing the increase in their Business Rates bills resulting from the 2017 revaluation. In addition to the eligible businesses, the citizens of Doncaster generally will benefit from the scheme as the relief supports

these businesses and, in turn, the economy, to thrive.

BACKGROUND

10. The Valuation Office Agency carried out a national revaluation of all Non Domestic properties in 2017. The new rateable values (RV) were based on rental values at 1 April 2015 and any changes in the amount of Business Rates payable took effect from 1 April 2017.
11. In terms of the local impact of the revaluation, of the 9,299 properties in the Non Domestic rating list for Doncaster at 1 April 2017, 4,148 had an increase in their RV; 1,907 had a decrease; and 3,244 had no change. Of the 4,148 properties that had an increase in RV, around half of these had no extra Business Rates to pay due to being entitled to 100% Small Business Rates Relief. The 2017 revaluation therefore had a less significant impact locally by comparison to the national impact, particularly in and around the London area, and adversely affected around **22%** of local businesses.
12. In addition, the Government's Transitional Relief Scheme limits how much a ratepayer's bill can change each year as a result of revaluation. This means that changes to bills are phased in gradually. The limits are based on the property's RV and whether the bill is increasing or decreasing as a result of revaluation. For bills that increased, the limits for 2017/18 were between 5% and 42% depending on the size of the property. For 2018/19, the limits have changed to:
 - 7.5% for properties with a RV under £20k;
 - 17.5% for properties with a RV between £20k and £100k;
 - 32% for properties with a RV over £100k.
13. The £300m Government funding for local discretionary relief is based on an estimate of properties in the LA area that have a RV under £200k and experienced a potential rate rise greater than 12.5% in their 2017/18 Business Rates bill compared to their 2016/17 bill. This estimate is based on the **gross** Business Rates for these businesses and does not take into account where they are entitled to other reliefs or are exempt from paying Business Rates. Doncaster Council's allocation of the funding is £794k spread across the four years: £463k for 2017/18; £225k for 2018/19; £93k for 2019/20; and £13k for 2020/21. Any unspent monies for each year must be returned to Government.
14. As part of the funding announcement last year, the Government made it clear that they expected local authorities to use the funding to support those businesses facing the largest increases in their bills following revaluation, and that the relief should be applied **after** all other relevant reliefs had been deducted. This was despite the fact that the actual funding allocation was based on the estimated impact on bills **before** reliefs and exemptions.
15. The Government guidance for the scheme also confirmed that the discretionary relief would amount to State Aid, and that local authorities were required to ensure businesses were not in breach of State Aid law before awarding the relief. State Aid law is the means by which the European Union regulates state funded support to businesses. The De Minimis Regulations for

State Aid allow a business to receive up to €200,000, (around £173,000), of De Minimis aid in a three year period (consisting of the current financial year and the two previous financial years).

16. Based on the Government funding criteria and local allocation, but taking account of other reliefs and exemptions, Doncaster Council approved a scheme of relief for 2017/18 to limit the increase in Business Rates payable for qualifying businesses to **7.5%**. 350 businesses were identified as potentially eligible for relief using the basic scheme criteria of RV below £200k and increased Business Rates of more than 7.5% and keeping within the Government funding allocation for 2017/18 of £463k.
17. Whilst it was possible to clearly identify those businesses meeting the general scheme criteria, it was not possible to identify with certainty which, if any, of the 350 businesses would **not** be eligible for relief due to not meeting State Aid conditions.
18. Of the 350 businesses that met the basic scheme criteria, 233 have claimed or been awarded relief in 2017/18. The remaining businesses have been invited to claim the relief on three separate occasions but have failed to do so. It would not be appropriate to award the relief to these businesses without a claim as they are large chain organisations and therefore potentially excluded under State Aid law.
19. To maximise use of the Government funding for future years of the Local Discretionary Relief Scheme, it is proposed that the scheme for years 2, 3 and 4, includes a degree of flexibility allowing the relief to be increased towards the end of each financial year to utilise any unspent Government funding (without exceeding this).

OPTIONS CONSIDERED

20. Option 1: Do Nothing

The Government has not legislated for this scheme but has, instead, advised that local authorities can use their discretionary relief powers under Section 47 of the Local Government Finance Act 1988, as amended, to grant relief. However, as Central Government is providing funding for the scheme, and it will benefit local business and contribute towards the corporate priorities of assisting businesses to thrive and developing our local economy, this option is not recommended.

Option 2: Develop a scheme for Years 2, 3 and 4 to award relief to a new cohort of businesses than Year 1

Under this option, we would look again at all businesses adversely affected by the 2017 revaluation to identify how we could support different businesses or a wider set of businesses than in Year 1. However, this would mean either aiming the relief at a small number of larger businesses which goes against the Government's intentions for the scheme, or awarding lots of small amounts of relief to a much greater number of businesses. Larger businesses would have received the greatest proportion of Transitional Relief and aiming the relief at a larger number of smaller businesses would require significant manual administration. Only £12,000 has been provided for administration costs relating to this scheme and the two other schemes announced in the Spring Budget 2017. For these reasons, this option is not recommended.

Option 3: Award relief to the same businesses as in 2017/18 and apply the same criteria as for 2017/18 by capping the increase in their Business Rates to 7.5%

This option would result in potential Local Discretionary Relief to the 225 businesses of **£361k** in 2018/19. This is clearly much greater than the £210k they received in 2017/18 and exceeds the £225k Government funding for 2018/19. The reason for the increase is that the businesses who received Transitional Relief following the revaluation will see rises in their Business Rates well above 7.5% in 2018/19 due their Transitional Relief reducing (as described at paragraph 12). By awarding relief on any amount above a 7.5% increase, we would in effect be paying for the reduction in Transitional Relief and paying much more local relief to these businesses than they received in 2017/18. As the Transitional Relief amounts change each year, this option would also result in further increases in the amount of Local Discretionary Relief awarded in years 3 and 4 of the scheme when, at the same time, the Government funding for these years significantly reduces. For these reasons, this option is not recommended.

Option 4: Award relief to the same businesses as in 2017/18 based on a proportion of the amount they received in 2017/18

This option would be relatively simple to apply and be readily understood by the eligible businesses and the wider business community. By awarding relief to the same businesses as in 2017/18, this option continues to meet the Government aims for the scheme that the relief goes to smaller businesses (RV < £200k) and those most adversely affected by the revaluation. This option also allows a scheme to be developed for the remaining three years of the scheme giving greater certainty to the eligible businesses. With the intention of maximising the use of the Government funding, it is proposed that these businesses receive the same amount of relief in 2018/19 as they received in 2017/18; 40% of their 2017/18 relief in 2019/20 and 5% of their 2017/18 relief in 2020/21. Under this option, it is further proposed that the level of relief can be increased towards the end of each financial year of the scheme based on any unspent Government funding. **This is the recommended option.**

REASONS FOR RECOMMENDED OPTION

21. **Option 4** is the recommended option as this continues to benefit smaller businesses most adversely affected by the revaluation and maximises the use of the Government funding. By approving the award of relief to the same businesses as in Year 1 of the scheme, the level of relief can be agreed for the remaining three years of the scheme giving greater assurances to those businesses.

IMPACT ON THE COUNCIL'S KEY OUTCOMES

22.

	Outcomes	Implications
	<p>Doncaster Working: Our vision is for more people to be able to pursue their ambitions through work that gives them and Doncaster a brighter and prosperous future;</p> <ul style="list-style-type: none"> • Better access to good fulfilling work • Doncaster businesses are supported to flourish • Inward Investment 	<p>Awarding relief to eligible businesses will support businesses to flourish and support the development of Doncaster's economy.</p>
	<p>Doncaster Living: Our vision is for Doncaster's people to live in a borough that is vibrant and full of opportunity, where people enjoy spending time;</p> <ul style="list-style-type: none"> • The town centres are the beating heart of Doncaster • More people can live in a good quality, affordable home • Healthy and Vibrant Communities through Physical Activity and Sport • Everyone takes responsibility for keeping Doncaster Clean • Building on our cultural, artistic and sporting heritage 	
	<p>Doncaster Learning: Our vision is for learning that prepares all children, young people and adults for a life that is fulfilling;</p> <ul style="list-style-type: none"> • Every child has life-changing learning experiences within and beyond school • Many more great teachers work in Doncaster Schools that are good or better • Learning in Doncaster prepares young people for the world of work 	

	<p>Doncaster Caring: Our vision is for a borough that cares together for its most vulnerable residents;</p> <ul style="list-style-type: none"> • Children have the best start in life • Vulnerable families and individuals have support from someone they trust • Older people can live well and independently in their own homes 	
	<p>Connected Council:</p> <ul style="list-style-type: none"> • A modern, efficient and flexible workforce • Modern, accessible customer interactions • Operating within our resources and delivering value for money • A co-ordinated, whole person, whole life focus on the needs and aspirations of residents • Building community resilience and self-reliance by connecting community assets and strengths • Working with our partners and residents to provide effective leadership and governance 	<p>The proposals will maximise use of the Government funding for local discretionary relief whilst not exceeding this, thus ensuring there is no cost to the Council.</p>

RISKS AND ASSUMPTIONS

23. There is a risk of awarding relief in excess of the Government funding for the scheme which would then have to be funded by the Council. This risk will be managed by close monitoring of the relief awarded and any changes in the rateable value of eligible businesses following successful appeals.
24. There is also a risk that the total relief awarded will fall short of the Government funding meaning monies will have to be returned to Central Government rather than being used for the benefit of the local business community. This risk is minimized by the proposal to include some flexibility in the scheme to increase the level of relief awarded towards the end of each financial year of the scheme based on any unspent funds.

LEGAL IMPLICATIONS [Officer Initials SRF Date 11/5/18)

25. Local authorities can grant discretionary rate relief as described in this report using its powers under section 47 of the Local Government Finance Act 1988, as amended by the Localism Act 2011.
26. The legislation states that the local authority may only grant relief if it would be reasonable to do so having regard to the interests of Council Tax payers in its area. Given that the Government has provided funding for the schemes, it

is deemed to be in the interests of the Authority's Council Tax payers to award the relief. The legislation also requires a local authority to have regard to any relevant guidance issued by the Secretary of State when deciding whether to grant relief.

27. As identified in the body of the report, such rate relief may amount to State Aid and therefore rate relief can only be given if it complies with the De Minimis levels as described in the report.

FINANCIAL IMPLICATIONS [Officer Initials AT Date 02/05/18]

28. As stated in the body of the report Doncaster's grant allocations for 2018/19, 2019/20 and 2020/21 are £225k, £93k and £13k respectively and are sufficient to fund the cost of the expected relief awarded. Should the value of the relief exceed the grant, the cost will fall to the Collection Fund, and the Council would fund 49% of the additional relief. However, this likelihood is thought to be small due to businesses being approached three times about the relief and it is unlikely any new claimants will be identified.

Any unused allocation will be returned to the Government at the year end.

HUMAN RESOURCES IMPLICATIONS [Officer Initials...KG... Date...110518..]

29. There are no specific HR implications associated with the preferred approach as it is anticipated that the administration of the schemes will be managed within existing resources. If alternative approaches are adopted and this requires significant manual intervention, additional resources may be required to administrate this scheme.

TECHNOLOGY IMPLICATIONS [Officer Initials...PW Date...02/05/18]

30. There are no direct ICT implications in relation to this decision. The Northgate Business Rates system has the functionality to award relief although manual intervention will be required to calculate the relief for each qualifying business.

HEALTH IMPLICATIONS [Officer Initials By Email RS Date...02/05/18]

31. There are no direct health implications arising from this report. However, good quality work is important for good health and wellbeing. Local Discretionary Business Rate relief is one way to support local businesses fulfil their wider social value including paying the living wage, maximising work-life balance for employees and providing greater employment security.

EQUALITY IMPLICATIONS [Officer Initials: MB Date...02/05/2018]

32. There are no equality implications associated with this report.

CONSULTATION

33. The grant funding for the local discretionary relief is subject to the condition that billing authorities consult their major precepting authorities before adopting any scheme. South Yorkshire Fire and Rescue Service have been consulted on Doncaster Council's proposals for years 2, 3 and 4 of the Local Discretionary Relief Scheme and have confirmed that they are supportive of the proposals.

BACKGROUND PAPERS

34. There are no background papers to this report.

REPORT AUTHOR & CONTRIBUTORS

Marian Bolton
Head of Revenues and Benefits
01302 735341
Marian.bolton@doncaster.gov.uk

Alan Stoves
Revenues Manager
01302 735585
Alan.stoves@doncaster.gov.uk

Steve Mawson
Chief Financial Officer
& Assistant Director of Finance

DONCASTER METROPOLITAN BOROUGH COUNCIL

**LOCAL DISCRETIONARY BUSINESS RATES RELIEF SCHEME 2018/19 TO
2020/21**

Background

1. In the Spring Budget 2017 the Chancellor announced that a discretionary fund of £300m over a four year period from 2017/18 would be made available to support those businesses that faced the steepest increases in their Business Rates bills as a result of the 2017 Revaluation.
2. Each billing authority in England was provided with a share of £300 million to support their local businesses and were expected to use their share of funding to develop their own discretionary relief scheme to deliver targeted support to the most hard-pressed ratepayers.
 - a. Central Government will fully reimburse local authorities for the local share of the discretionary relief (using a grant under section 31 of the Local Government Act 2003), so the Council will receive maximum grant funding for the local share of the scheme for 2018/19 of £110,250, 2019/20 £45,570 and 2020/21 £6,370.
3. The Government expected local authorities to develop a local scheme to grant relief to qualifying ratepayers and the Council would provide support to qualifying ratepayers by utilising its discretionary powers through the application of this local scheme.
4. In Doncaster, the billing authority set out a scheme for 2017/18 in line with the above to support all businesses, subject to state aid rules, that had an increase in their Business Rates bills following the 2017 Revaluation.
5. Other specific qualifying criteria are set out below:-
 - a. The property must have been occupied by the same ratepayer on 31st March 2017 and 1st April 2017. New businesses moving in after the 1st April 2017 will not be entitled to relief.
 - b. Where a property was empty on the 1st April 2017, no relief will be awarded; and where a property becomes empty after that date any award will end on the date the property becomes empty.
 - c. The total awards of relief will not exceed the amount of the 2017/18 Doncaster Council funding allocation, i.e. £463k.
 - d. Local Discretionary Relief will be awarded after all relevant reliefs and exemptions have been deducted.
 - e. Under section 47 of the Local Government Finance Act, no discretionary award can be made where the ratepayer is the Council or any precepting body.
 - f. Where the ratepayer qualifies for Supporting Small Businesses Relief, no award of Local Discretionary Business Rates Relief will be awarded.
6. This document sets out the qualification requirements for the next 3 years 2018/19, 2019/20 and 2020/21.

Legislation

7. S47 of the Local Government Finance Act 1988, as amended by the Localism Act 2011, states the Authority may only grant relief if it would be reasonable to do so having regard to the interests of Council Tax payers in its area. It also requires a local authority to have regard to any relevant guidance issued by the Secretary of State when deciding whether to grant relief.
8. Local Discretionary Business Rates Relief will be State Aid compliant where it is provided in accordance with the De Minimis Regulations (1407/2013).
9. The De Minimis Regulations allow an undertaking to receive up to €200,000, (around £173,000), of De Minimis aid in a three year period (consisting of the current financial year and the two previous financial years).
10. To administer De Minimis aid it is necessary for the local authority to establish that the award of aid will not result in the undertaking having received more than €200,000, (around £173,000), of De Minimis aid. Exchange rates will be calculated using the currency converter shown on the link below.

http://ec.europa.eu/budget/contracts_grants/info_contracts/infoeuro/infoeuro_en.cfm

Who pays for the relief granted?

11. Central Government will fully reimburse local authorities for the local share of the Local Discretionary Business Rates Relief (using a grant under section 31 of the Local Government Act 2003). As the relief will be fully funded it is in the interests of local taxpayers due to potential job retention and the wider local economic benefits.

Purpose

12. The purpose of this scheme is to specify how the Council will operate its discretionary powers and to indicate the factors we will consider when deciding if this relief can be awarded.
13. The Council will consider awarding relief to all ratepayers who meet the qualifying criteria. We will deal with each application on its merits and treat all organisations that apply for this relief equally and fairly. We will share information with other public bodies and grant funders to prevent and detect fraud and duplication of assistance in respect of Business Rates.

Consultation

14. The grant funding is subject to the condition that billing authorities consult their major precepting authorities before adopting any scheme. South Yorkshire Fire and Rescue Service have been consulted on this scheme.
15. Other Councils have also been consulted about their plans for their own local discretionary schemes and differences exist between different authorities' schemes.

How we will decide whether to award Local Discretionary Business Rates Relief

16. The Local Discretionary Business Rates Relief for 2018/19 and beyond will help those ratepayers who qualified for the 2017/18 scheme. Based on the amount of relief awarded in 2017/18 qualifying ratepayers will be awarded relief in the following proportions to the 2017/18 award:-

- 2018/19 – 100%
- 2019/20 – 40%
- 2020/21 – 5%

(Doncaster Council reserves the right to increase these percentages in order to award the full Government funding allocation).

17. Other specific criteria are set out below:-

- a. The rateable value of the property must remain under £200,000.
- b. The property must remain occupied by the same ratepayer who received relief in 2017/18 throughout the period of the award. Any change of ratepayer will end the award from the date of the change.
- c. If a property becomes empty, relief will end from the day the property becomes empty.
- d. The total awards of relief will not exceed the amount of the relevant year's funding allocation to Doncaster Council, i.e. 2018/19 £225k, 2019/20 £93k, 2020/21 £13k.
- e. Local Discretionary Relief will be awarded after all relevant reliefs and exemptions have been deducted.
- f. Under section 47 of the Local Government Finance Act, no discretionary award can be made where the ratepayer is the Council or any precepting body.
- g. Where the ratepayer qualifies for Supporting Small Businesses Relief, no award of Local Discretionary Business Rates Relief will be awarded.

Claiming Local Discretionary Business Rates Relief

18. The Council will identify all eligible ratepayers and automatically award the appropriate level of relief.

19. In order to receive relief the Council has to be satisfied that the qualifying criteria are met. For each award the ratepayer will be advised that if they should not receive relief because it would exceed the State Aid De Minimis threshold, they must advise the Council immediately and relief would be withdrawn.

20. We may request any reasonable evidence before awarding relief.

Period of award

21. The start date of the relief will be the 1st April of the year to which the award relates.

22. The minimum period of relief that can be awarded is one day.

23. Entitlement to relief will cease on the 31st March of the year to which the award relates, or from such date that one or all of the qualifying criteria are no longer met, if sooner.

24. No relief will be awarded for a period prior to 1st April 2017.

How much will we award?

25. Qualifying ratepayers will receive relief equivalent to the following proportions of their relief award for 2017/18:

- 2018/19 – 100%
- 2019/20 – 40%
- 2020/21 – 5%

26. Where a qualifying ratepayer's 2016/17 rates bill or any bill from 2017/18 to 2020/21 is adjusted for any of the following reasons, the amount of their relief will be adjusted or removed accordingly:

- a. a change in rateable value in the 2010 and/or 2017 rating lists;
- b. the provision of a certificated value for the 2010 rating list or historical change;
- c. the application or increase of any other relief or exemption;
- d. vacation and re-occupation of the property.

27. Annex 1, at the end of this document, shows an example of how relief will be calculated.

How payments will be made

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

Notifications

29. The Council will send out new Business Rates bills following the award of relief in the relevant year.

Overpayments

30. The Council will recover all overpayments of Local Discretionary Business Rates Relief through the ratepayer's Business Rates account.

Right of Appeal

31. As this is a discretionary scheme there is no formal right of appeal, however, if a ratepayer is aggrieved by a decision made under this scheme, they must write and tell us why they think the decision is wrong, e.g. whether the published criteria has been properly applied.

32. The case will then be considered by someone who has not been involved in the original determination.

33. They will thoroughly check all the information held about the property along with the details in the relief application and any further information provided by the ratepayer. They will decide whether or not the criteria have been properly applied. They could then: -
- a. Decide not to change the decision;
 - b. Change the decision and award Local Discretionary Business Rates Relief.
34. They will write to tell the ratepayer what has happened, normally within 21 days of reconsidering the appeal.

Fraud

35. The Council is committed to the fight against fraud in all its forms. A ratepayer who tries to fraudulently apply for Local Discretionary Business Rates Relief by falsely declaring their circumstances or providing a false statement or evidence in support of their application, may have committed an offence under the Theft Act 1968. Where we suspect that such a fraud may have occurred, the matter will be investigated in line with the Council's Anti-Fraud Strategy. This may lead to criminal proceedings being instigated.

Publicity and Information

36. The Council will include information about Local Discretionary Business Rates Relief in the Business Rates Section of the Council's website and other appropriate places.

Examples of Local Discretionary Business Rates Relief Award Calculations

Example 1 – Award and Vacated Premises

Annual charge

Rateable Value 2016/2017	£25,000.00
Rateable Value 2017/2018	£55,500.00

Increase 122%

Net Bill 2016/2017		
£25,000.00 x 0.497*	=	£12,425.00

Capped increase at 7.5%		£13,356.88
-------------------------	--	------------

Net Bill 2017/2018		
£55,500.00 x 0.479*	=	£26,584.50
Less Transitional Relief		<u>£11,978.25</u>
		£14,606.25

£14,606.25 - £13,356.88	=	<u>£ 1,249.37</u> Relief Award
-------------------------	---	---------------------------------------

(*Including Supplement)

Based on the above award the relief awarded for the next 3 years will be as follows:-

2018/19 (100%)	=	£1,249.37
2019/20 (40%)	=	£499.75
2020/21 (5%)	=	£62.47

This ratepayer vacates the premises on 1 October 2018 and is no longer liable for business rates from this date.

The relief needs to be apportioned for the number of days occupied.

01.04.2018 to 30.09.2018	=	182 days
--------------------------	---	----------

£1,249.37/365 days x 182 days	=	<u>£622.97</u> Adjusted Relief Award
-------------------------------	---	---

For future years 2019/20 and 2020/21 no relief is awarded.