



Doncaster Council

Report

16th February, 2022

To the Chair and Members of Cabinet

Extension of Transitional Relief and Supporting Small Business Relief for Small and Medium Properties

Relevant Cabinet Member(s)	Wards Affected	Key Decision
Mayor Jones	All	Yes

EXECUTIVE SUMMARY

1. At the Budget on 27 October 2021, the government announced that it would extend the current transitional relief scheme and the supporting small business scheme for one year to the end of the current revaluation cycle. The scheme will restrict increases in bills to 15% for businesses with small properties (up to and including £20,000 rateable value) and 25% for medium properties (up to and including £100,000 rateable value).
2. From an analysis of Business Rates records, the estimated number of eligible businesses qualifying for the extension of transitional relief or supporting small business scheme would be around 75 receiving support of around £221k.
3. The Government is not introducing new legislation for these reliefs. Instead, local authorities are expected to use their discretionary relief powers under Section 47 of the Local Government Finance Act 1988 (as amended) to grant the relief in line with the relevant eligibility criteria. Local authorities will be compensated for the cost of granting the reliefs through a Section 31 grant from Government.
4. The legislation states that 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. Given the Government has committed to reimburse local authorities for all the reliefs, it is deemed to be in the interests of local Council Tax payers to award them. Awarding these reliefs at such a difficult time in the wake of the coronavirus outbreak will also support the Council's priority outcome of supporting Doncaster businesses to flourish.

5. The Department for Levelling Up, Housing and Communities have issued guidance for the scheme. Local authorities are required to have regard to any relevant government guidance when deciding whether to grant relief.

EXEMPT REPORT

6. The report is not exempt.

RECOMMENDATIONS

7. It is recommended that Cabinet:
 - A. Approves the Extension of Transitional Relief and Supporting Small Business Relief for small and medium properties policy as set out at **Appendix 1**, which will potentially benefit around 75 local businesses with relief totalling around £221k.

WHAT DOES THIS MEAN FOR THE CITIZENS OF DONCASTER?

8. Around 75 local businesses are eligible for Business Rate relief in 2022/23 under these proposals. The scheme will restrict increases in bills to 15% for businesses with small properties (up to and including £20,000 rateable value) and 25% for medium properties (up to and including £100,000 rateable value). In addition to the eligible businesses, the citizens of Doncaster generally will benefit from the schemes as the reliefs support these businesses and, in turn, the local economy. This is especially important at this time following the coronavirus outbreak.

BACKGROUND

9. The transitional relief scheme was introduced in 2017 to help those ratepayers who were faced with higher bills, because of the revaluation. The scheme ends on 31 March 2022, as a result a small number of ratepayers would face a jump to their full rates bill from 1 April 2022.
10. At the Budget on 27 October 2021, the government therefore announced that it would extend the current transitional relief scheme and the supporting small business scheme for one year to the end of the current revaluation cycle. The scheme will restrict increases in bills to 15% for businesses with small properties (up to and including £20,000 rateable value) and 25% for medium properties (up to and including £100,000 rateable value).
11. The Department for Levelling Up, Housing and Communities (DLUHC) have issued guidance for the Retail, Hospitality and Leisure Business Rates Relief scheme. Properties that will benefit are those with a rateable value up to and including £100,000 who would have received transitional relief and/or SSB in 2022/23. In line with the existing thresholds in the transitional relief scheme, the £100,000 rateable value threshold should be based on the rateable value shown for 1 April 2017 or the substituted day in the cases of splits and mergers.
12. This policy does not apply to those in downward transition to lower bills – they will fall to their full bill on 1 April 2022.
13. The government will fund discretionary relief to ensure eligible properties

receive the same level of protection they would have received had the statutory transitional relief scheme and Supporting Small Business scheme extended into 2022/23. The practical effects of the transitional relief scheme should be assumed to remain as it is in the current statutory scheme (As prescribed in the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2016 No. 1265) except that:

- a) The cap on increases for small properties (with a rateable value of less than or equal to £20,000) in 2022/23 should be assumed to be 15% (before the increase for the change in the multiplier).
 - b) The cap on increases for other properties (up to and including £100,000 rateable value) in 2022/23 should be assumed to be 25% (before the increase for the change in the multiplier).
14. The Supporting Small Business scheme should be assumed to remain as it is in the current non-statutory scheme (Found in Annex A of the Business Rates Information Letter 4/2017.) with a percentage cap in 2022/23 of 15% plus inflation (or a cash value increase of £600 if greater).
 15. For the purposes of awarding relief and claiming section 31 grant, authorities should measure the extension of transitional relief and SSB after all other reliefs.
 16. From an analysis of Business Rates records, there are approximately 75 businesses eligible for the extension of transitional relief or supporting small business schemes.
 17. The government will fully reimburse billing authorities and major precepting authorities for their loss of income under the rates retention scheme because of awarding the relief that falls within the definitions in this scheme, using a grant under Section 31 of the Local Government Act 2003. Local authorities will be asked to provide an estimate of their likely total cost for providing the relief in their National Non-Domestic Rate Return 1 (NNDR1) for 2022/23. Central government will provide payments to authorities to cover the local share. Local authorities will also be asked to provide outturn data on the actual total cost for providing the relief, via the National Non-Domestic Rate 3 (NNDR3) forms. Any required reconciliations will then be conducted at these points.

OPTIONS CONSIDERED

18. Option 1: Do Nothing

The Government has not legislated for this relief 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 they will support local businesses as they continue to deal with the coronavirus outbreak and contribute towards the corporate priority of supporting local businesses, this option is not recommended.

Option 2: Award relief under different criteria to the government

Guidance and eligibility criteria

Using section 47 discretionary relief powers, the Council could decide on different criteria to award the relief other than that specified in the government

guidance. However, this option is not recommended as the relief would not then be funded via Section 31 Central Government grant and the cost of the relief would have to be met by the Council.

Option 3: Award relief in line with the government guidance and eligibility criteria

Central Government will reimburse billing authorities and those major precepting authorities for the actual cost to them under the rates retention scheme of this relief that falls within the definitions in the DLUHC guidance. This is the recommended option for the Extension of Transitional Relief and Supporting Small Business Relief for small and medium properties for 2022/23.

REASONS FOR RECOMMENDED OPTION

19. **Option 3** is the recommended option as this supports the Government’s intentions to recognize the challenges faced by smaller retailers and ensures the Council is fully reimbursed for the relief awarded.

IMPACT ON THE COUNCIL’S KEY OUTCOMES

20.

	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 during this difficult period as they continue to feel the effects of the coronavirus outbreak and support the local Doncaster 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</p>	

	<p>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 relief whilst not exceeding this, thus ensuring there is no cost to the Council.</p>

RISKS AND ASSUMPTIONS

21. There is a risk of failure to identify qualifying businesses and award the reliefs accordingly. This risk will be managed by thorough checking of Business Rates records to ensure all qualifying businesses are identified, and publicity of the schemes on the Council's website.
22. Failure to award relief in line with the Government's criteria and guidance could risk that the Council is not properly reimbursed for relief awarded which does not comply with the Section 31 grant conditions. This risk will be managed by close monitoring of relief awarded throughout the year and quality control checking of awards.

LEGAL IMPLICATIONS [Officer Initials: SRF Date: 01.02.22]

23. 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.
24. 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.
25. As identified in Appendix 1 of the report, such rate relief may amount to subsidy. In such cases, Rate Relief can only be provided if it falls within the Small Amounts of Financial Assistance Allowance as further described within Appendix 1.

FINANCIAL IMPLICATIONS [Officer Initials: CC Date: 01/02/2022]

26. Central Government will reimburse billing authorities and those major precepting authorities, i.e. South Yorkshire Fire and Rescue for Doncaster, for the cost of the relief via a grant under section 31 of the Local Government Act 2003. Therefore, it is not estimated to be detrimental to the Council's financial position to grant the relief. The estimated number of hereditaments and level of relief are set out in the body of the report.

HUMAN RESOURCES IMPLICATIONS [Officer Initials: RH Date: 31/1/22]

27. There are no specific HR implications associated with this report.

TECHNOLOGY IMPLICATIONS [Officer Initials: PW Date: 28/01/22]

28. There are no technology implications in relation to this report. The extension of transitional relief or supporting small business scheme relief can be accommodated through existing functionality in the NEC Business Rates system.

HEALTH IMPLICATIONS [Officer Initials: RS Date: 01/02/2022]

29. Good quality work is important for good health and wellbeing. Transitional relief for small business is one way to support small local businesses fulfil their wider social value including paying the living wage, maximising work-life balance for employees and providing greater employment security. In the midst of a pandemic, this is one way to alleviate hardship for local people.

EQUALITY IMPLICATIONS [Officer Initials: AS Date 28/01/2022]

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

CONSULTATION

31. There is no statutory requirement to consult on these relief schemes. Given the Council is proposing to award relief strictly in accordance with the government guidance for the schemes and will be fully reimbursed by Central Government, it was not considered necessary to undertake any general consultation.

BACKGROUND PAPERS

32. Appendix 1 – Extension of Transitional Relief & Supporting Small Business Relief Policy 2022/23

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DONCASTER METROPOLITAN BOROUGH COUNCIL

**EXTENSION OF TRANSITIONAL RELIEF AND SUPPORTING SMALL
BUSINESS RELIEF POLICY 2022/23**

Background

1. Local Authorities have the power to grant Discretionary Rate Relief to Ratepayers that meet certain criteria. The amount of relief granted is used to reduce the amount the Ratepayer owes in Business rates.
2. The transitional relief scheme was introduced in 2017 to help those ratepayers who were faced with higher bills, because of the revaluation. The scheme ends on 31 March 2022, as a result a small number of ratepayers would face a jump to their full rates bill from 1 April 2022.
3. At the Budget on 27 October 2021, the government therefore announced that it would extend the current transitional relief scheme and the supporting small business scheme for one year to the end of the current revaluation cycle. The scheme will restrict increases in bills to 15% for businesses with small properties (up to and including £20,000 rateable value) and 25% for medium properties (up to and including £100,000 rateable value).
4. As this recent change is for the year 2022/23 only, the Government is not changing the legislation around awarding reliefs available to properties. Instead the Government will, in line with the eligibility criteria set out in their guidance, reimburse local authorities that use their discretionary relief powers, introduced by the Localism Act (under section 47 of the Local Government Finance Act 1988, as amended) to grant relief. It will be for individual local billing authorities to adopt a local scheme and determine in each individual case when, having regard to the government guidance, to grant relief under section 47. 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).

Legislation

5. S47 of the Local Government Finance Act 1988, as amended by the Localism Act, 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.

Who Pays For The Relief Granted?

6. The government will fully reimburse billing authorities and major precepting authorities for their loss of income under the rates retention scheme, because of awarding the relief that falls within the definitions in this scheme. Local authorities will be asked to provide an estimate of their likely total cost for providing the relief in their National Non-Domestic Rate Return 1 (NNDR1) for 2022/23. Central government will provide payments to authorities to cover the local share. Local authorities will also be asked to provide outturn data on the

actual total cost for providing the relief, via the National Non-Domestic Rate 3 (NNDR3) forms. Any required reconciliations will then be conducted at these points.

The Council's Policy

Purpose

7. The purpose of this Policy is to specify how the Council will operate its discretionary powers in the Local Government Finance Act 1988 and to indicate the factors we will consider when deciding if extended transitional relief or supporting small business relief can be awarded.
8. The Council will consider awarding extended transitional relief and supporting small business relief to all properties that meet the qualifying criteria as specified in this scheme. We will share information with other public bodies and grant funders to prevent and detect fraud and duplication of aid and assistance in respect of Business Rates.

Consultation

9. There is no statutory requirement to consult on these relief schemes. Given the Council is proposing to award relief strictly in accordance with the government guidance for the schemes and will be fully reimbursed by Central Government, it was not considered necessary to undertake any general consultation.

Which properties will benefit from relief?

10. Properties that will benefit are those with a rateable value up to and including £100,000 who would have received transitional relief and/or SSB in 2022/23. In line with the existing thresholds in the transitional relief scheme, the £100,000 rateable value threshold should be based on the rateable value shown for 1 April 2017 or the substituted day in the cases of splits and mergers.
11. This policy does not apply to those in downward transition to lower bills – they will fall to their full bill on 1 April 2022.

How much relief will be available?

12. The government will fund discretionary relief to ensure eligible properties receive the same level of protection they would have received had the statutory transitional relief scheme and Supporting Small Business scheme extended into 2022/23. The practical effects of the transitional relief scheme should be assumed to remain as it is in the current statutory scheme (As prescribed in the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2016 No. 1265) except that:
 - ii. The cap on increases for small properties (with a rateable value of less than or equal to £20,000) in 2022/23 should be assumed to be 15% (before the increase for the change in the multiplier).
 - iii. The cap on increases for other properties (up to and including £100,000 rateable value) in 2022/23 should be assumed to be 25% (before the increase for the change in the multiplier).

13. The scheme applies only to properties up to and including £100,000 rateable value based on the value shown for 1 April 2017 or the substituted day in the cases of splits and mergers. Changes in rateable value, which take effect from a later date, should be calculated using the normal rules in the transitional relief scheme. For the avoidance of doubt, properties whose rateable value is £100,000 or less on 1 April 2017 (or the day of merger) but increase above £100,000 from a later date will still be eligible for the relief. Where necessary the Valuation Office Agency will continue to issue certificates for the value at 31 March 2017 (regulation 17, SI 2016 No. 1265) or 1 April 2017 (regulations 16 and 18 SI 2016 No.1265). The relief should be calculated on a daily basis.
14. The Supporting Small Business scheme should be assumed to remain as it is in the current non-statutory scheme (Found in Annex A of the Business Rates Information Letter 4/2017.) with a percentage cap in 2022/23 of 15% plus inflation (or a cash value increase of £600 if greater).

Calculation for the Extension of Transitional Relief and Supporting Small Business Relief

15. Under the existing statutory transition scheme, which ends on 31 March 2022, transitional relief is measured before all other reliefs. However, the extension of transitional relief and Supporting Small Business Relief into 2022/23 will be delivered via section 47 of the Local Government Finance Act 1988, which will be measured after other reliefs (including other funded reliefs granted under section 47 such as Retail, Hospitality and Leisure relief).
16. Therefore, for the purposes of awarding relief and claiming section 31 grant, authorities should measure the extension of transitional relief and Supporting Small Business relief after all other reliefs. To do this authorities will need to:
 - a. Step 1: identify those eligible properties which would have qualified for transitional relief and/or Supporting Small Business relief in 2022/23,
 - b. Step 2: calculate the actual rates bill for those properties in 2022/23 after all other reliefs assuming transitional relief and Supporting Small Business relief has ended,
 - c. Step 3: calculate the rates bill for those properties in 2022/23 after all other reliefs assuming transitional relief and Supporting Small Business relief continued (in line with the assumptions in this guidance), and
 - d. Step 4: calculate the difference between stage 2 and 3 and award a section 47 discount to that value.

Examples

17. If a ratepayer would have been eligible for transitional relief with a cap of 15% in 2022/23 and not eligible for Supporting Small Business Relief, then their bill is calculated as follows,

Example 1	Step 1	Step 2	Step 3	Step 4
	2021/22	2022/23	2022/23	2022/23
Bill before any reliefs	£9,980	£9,980	£9,980	£9,980
Transitional Relief – had the original scheme continued	-£4,772	n/a	-£3,990	n/a
Net bill before section 47 discount	£5,208	£9,980	£5,990	£9,980
Supporting Small Business Relief – had the original scheme continued	n/a	n/a	n/a	n/a
Combined section 47 discount (to give effect to extension of transitional relief and Supporting Small Business relief)	n/a	n/a	n/a	-£3,990
Net Rates Bill	£5,208	£9,980	£5,990	£5,990

**For illustration. This is based on a hereditament whose rateable value increased from £6,000 to £20,000 at the 2017 revaluation and the hereditament was not eligible for Small Business Rates Relief.*

18. In the above example, the value of the transitional relief had the scheme continued is £3,990. In practice, extending transitional relief will be achieved by awarding a section 47 discount, which is calculated at the end of the bill. However, because there are no other reliefs the value of the discount to ensure in practice transitional relief continues is also £3,990.
19. But if, for example, the same ratepayer would otherwise have fallen out of transitional relief in 2022/23 and also receives 80% charitable mandatory relief then their bill is calculated as follows.

Example 2	Step 1	Step 2	Step 3	Step 4
	2021/22	2022/23	2022/23	2022/23
Bill before any reliefs	£9,980	£9,980	£9,980	£9,980
Transitional Relief – had the original scheme continued	-£4,772	n/a	-£3,990	n/a
Net bill before charitable relief or section 47 discount	£5,208	£9,980	£5,990	£9,980
Charitable Relief	-£4,167	-£7,984	-£4,792	-£7,984
Combined section 47 discount (to give effect to extension of transitional relief and Supporting Small Business relief)	n/a	n/a	n/a	-£798
Net Rates Bill	£1,042	£1,996	£1,198	£1,198

**For illustration. Based on a hereditament whose rateable value increased from £6,000 to £20,000 at the 2017 revaluation and the hereditament is eligible for charity relief*

20. In the above example, whilst the reported cost of transitional relief in 2022/23 would still have been £3,990 had the scheme continued in its current form as

this is measured before all other reliefs (step 3). In practice, extending transitional relief will be achieved by awarding a section 47 discount, which is calculated after all other reliefs. Therefore, the value of the discount to ensure in practice transitional relief continues is £798 (step 4).

21. Finally, if the ratepayer in the first example had also in 2017 lost Small Business Rates Relief (and the same could apply to rural rate relief relief) and was therefore eligible for both transitional relief and Supporting Small Business relief then their bill is calculated as follows.

Example 3	Step 1	Step 2	Step 3	Step 4
	2021/22	2022/23	2022/23	2022/23
Bill before any reliefs	£9,980	£9,980	£9,980	£9,980
Transitional Relief – had the original scheme continued	-£4,772	n/a	-£3,990	n/a
Net bill before section 47 discount	£5,208	£9,980	£5,990	£9,980
Supporting Small Business Relief – had the original scheme continued	-£2,208	n/a	-£2,390	n/a
Combined section 47 discount (to give effect to extension of transitional relief and Supporting Small Business relief)	n/a	n/a	n/a	-£6,380
Net Rates Bill	£3,000	£9,980	£3,600	£3,600

**For illustration. Based on a hereditament whose rateable value increased from £6,000 to £20,000 at the 2017 revaluation and the hereditament was previously eligible for Small Business Rate Relief*

22. In the above example, the reported cost of transitional relief in 2022/23 would still have been £3,990 had the scheme continued in its current form as this is measured before all other reliefs (step 3). The reported cost of Supporting Small Business relief in 2022/23 would have been £2,390 again had the transitional relief and Supporting Small Business relief schemes continued in their current form (step3). In practice extending transitional relief and Supporting Small Business relief will be achieved by awarding a single section 47 discount which is calculated after all other reliefs. So the value of the discount to ensure in practice transitional relief and SSB continues is £6,380 (step 4).

Period of Award

23. The start date of the relief will be the 1st April 2022.
24. The minimum period of relief that can be awarded is one day.
25. The maximum period of relief that can be awarded is 12 months. All applications will cease on the 31st March 2023, or from such date that one or all of the qualifying criteria are not met, if sooner.
26. No relief will be awarded for a period prior to 1st April 2022 or from 1st April 2023 onwards, unless advised by the Secretary of State.

Recalculations of Relief

27. As with the current transitional relief scheme, the amount of relief 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.
28. Under regulations made under section 47 of the Local Government Finance Act 1988, authorities must give at least 12 months' notice of a revocation or variation of a rate relief scheme the effect of which would be to increase rate bills. Such a revocation or variation can only take effect at the end of a financial year (other than to comply with international agreements). However, within these regulations, local authorities may still make decisions, which are conditional upon eligibility criteria. If a change in circumstances renders a property ineligible, the relevant bill can be amended in the year to reflect the loss of the relief.
29. Therefore, when making an award for the extension of transitional relief, local authorities should ensure in the conditions of the award that the relief are subject to the property's continuing eligibility. If the property's rateable value changes so that it is no longer eligible, the relevant chargeable amount must be recalculated to reflect that fact. This includes where the change in the rateable value is backdated.

Subsidy Control

30. The extension of transitional relief and Supporting Small Business relief scheme is likely to amount to subsidy. Any relief provided by Local Authorities under this scheme will need to comply with the UK's domestic and international subsidy control obligations.
31. To the extent that a local authority is seeking to provide relief that falls within the Small Amounts of Financial Assistance Allowance, Article 364 of the TCA allows an economic actor (e.g. a holding company and its subsidiaries) to receive up to 325,000 Special Drawing Rights (£343,000 as at 9 December 2021) in a three-year period (consisting of the 2022/23 year and the two previous financial years). Expanded Retail Discount granted in either 2020/21 or 2021/22 does not count towards the £343,000 allowance but BEIS business grants (throughout the 3 years) and any other subsidies claimed under the Small Amounts of Financial Assistance limit should be counted
32. In those cases where it is clear to the local authority that the ratepayer is likely to breach the cash cap or the Small Amounts of Financial Assistance limit then we will automatically withhold the relief. Otherwise, we will the relief in bills and ask the ratepayers, on a self-assessment basis, to inform the authority if they are in breach of the cash caps or Small Amounts of Financial Assistance limit.

How Payments will be made

33. All relief awarded will be automatically credited to the ratepayers Business Rates account.

Notifications

34. The Council will notify all businesses identified as eligible for extension of transitional relief and Supporting Small Business relief.

The notification will include the following information:-

- The period of the award.
- The amount of relief to be awarded for the period.

Overpayments

35. The Council will recover all overpayments of transitional relief and Supporting Small Business relief through the organisation's Business Rates account.

Right of Appeal

36. If you are aggrieved by a decision made under this scheme, you must write and tell us why you think the decision is wrong, e.g. whether the published criteria has been properly applied.
37. Your case will then be considered by someone who has not been involved in the original determination.
38. They will thoroughly check all the information we hold regarding the property and any further information you have provided. They will decide whether the criteria have been properly applied. They could then: -
- Decide not to change the decision;
 - Change the decision and award transitional relief and Supporting Small Business relief.

They will write to tell you what has happened, normally within 21 days of reconsidering your appeal.

Fraud

39. The Council is committed to the fight against fraud in all its forms. An organisation who tries to fraudulently obtain transitional relief and Supporting Small Business 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

40. The Council will include information about transitional relief and Supporting Small Business relief in the Business Rates Section of the Council's website.

Review

41. The policy will be reviewed periodically and at the end of the 2022/23 year, taking into account any changes in legislation or guidance from Central Government regarding the funding for this relief.