

DISCRETIONARY RATE RELIEF ON THE GROUNDS OF HARDSHIP NOTES FOR GUIDANCE & INFORMATION

Under section 49 of the Local Government Finance Act 1988, billing authorities are given discretion to reduce or remit the payment of rates for any ratepayer where it is satisfied that;

1. the ratepayer would sustain hardship if the authority did not do so; and
2. it is reasonable for the authority to do so, having regard to the interests of persons subject to its council tax and non-domestic rates.

Each application will be considered on its own merits using the following criteria:

- Reduction or remission of rates on grounds of hardship should be the exception rather than the rule
- Consideration of all relevant factors affecting the ability of a business rate payer to meet their liability for rates must be taken into account
- The interests of the Council Tax payers should be considered in the wider sense, for example, if the employment prospects in the district would be worsened by a company going out of business, or if a particular public facility would be withdrawn if not supported.
- The business must be able to demonstrate a loss of trade or business. The Council will look at evidence, such as business accounts, to substantiate any such claim. The business will need to include any forecast of the future position.
- An award will only be granted for the period for which there is clear evidence of hardship for the ratepayer concerned.
- A panel of 3 Members from the Community & Resources Committee will be established to hear each business case in accordance with a set of guidelines and then make a recommendation to the full C&R Committee.
- Applicants should produce a business case that sets out their reasoning as to why they should be considered for Hardship Relief and they need to be able to demonstrate the practical actions that they are taking to sustain the business in the future.
- The business case overview would have been prepared in association with the NNDR & Income Team Leader
- Decisions will be made on the information supplied and no assumptions as to circumstances will be made.

The authority will take reasonable steps to satisfy themselves that the ratepayer is suffering genuine hardship.

General Notes

Further advice and information can be obtained from the Business Rate Team –

Telephone: 01237 428700

Email: business.rates@torridge.gov.uk

Please complete the application form and enclose the business' trading accounts for the last 2 years and return to:

Business Rates Team
Torridge District Council
Riverbank House
Bideford
Devon
EX39 2QG