

OFFICER DELEGATION SCHEME

TO BE UPLOADED TO THE INTERNET BY DEMOCRATIC SERVICES

Date: 5 March 2021	Ref No: xxxx
Type of Operational Decision:	
Executive Decision <input checked="" type="checkbox"/>	Council Decision <input type="checkbox"/>
Status: For Publication	
Title/Subject matter: Local implementation of Expanded Retail Discount	
Budget/Strategy/Policy/Compliance – Is the decision:	
(i) within an Approved Budget	yes
(ii) in accordance with Council Policy	yes
Equality Impact Assessment [Does this decision change policy, procedure or working practice or negatively impact on a group of people? If yes – complete EIA and summarise issues identified and recommendations – forward EIA to Corporate HR]	No negative implications
Details of Operational Decision Taken <i>[with reasons]:</i>	
<p>Since 2019/20 the government has provided a Business Rates Retail Discount for retail properties which for 2020/21 it expanded to include the leisure and hospitality sectors.</p> <p>On 3 March 2021 the government confirmed that the Expanded Retail Discount would continue to apply in 2021/22 at:</p> <ul style="list-style-type: none">• 100% for three months, from 1 April 2021 to 30 June 2021, and at• 66% for the remaining period, from 1 July 2021 to 31 March 2022. <p>The Government confirmed that there would be no 'cash cap' on the relief received for the period from 1 April 2021 to 30 June 2021. From 1 July 2021, relief will be capped at £105,000 per business, or £2 million per business where the business is in occupation of a property that was required, or would have been required, to close, based on the law and guidance applicable on 5 January 2021.</p>	



As this is a measure for 2021/22 only, the government is not changing the legislation relating to the reliefs available to properties. Instead, the government will reimburse local authorities that use their discretionary relief powers under section 47 of the Local Government Finance Act 1988 (as amended), to grant relief.

The Council as a billing authority must adopt a local scheme and determine in each individual case when, having regard to the published guidance, to grant relief under section 47.

As the 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, there is no financial cost to the Authority of implementing the scheme.

To implement the Expanded Retail Discount the Council will issue the 21/22 year bills for qualifying businesses with a 100% relief for the year – this is in accordance with legislation. All businesses will be written to advising that the ERD will only apply for the first 3 months and that prior to the end of this period it will be reviewed to determine if the 'cash cap' applies to the business.

Businesses will be re-billed with the amended level of ERD applicable to their 'cash cap' status; with instalment dates running from July to March 2022.

Decision taken by:	Signature:	Date:
Interim Director of Financial Transformation		8 March 2021
Members Consulted [see note 1 below]		
Cabinet Member/Chair		13.04.21
Lead Member		
Opposition Spokesperson		

Notes

1. It is not generally a requirement to consult with any Members on Operational Decisions but where a Chief Officer considers it necessary to consult with the appropriate Cabinet Member and/or Lead Member, they must sign the form so as to confirm that they have been consulted and that they agree with the proposed action. The signature of the Opposition Spokesperson should be obtained to confirm that he/she has been consulted.
2. **This form must not be used for urgent decisions.**