


<b>Report to:</b>	Cabinet		
<b>Date of meeting:</b>	05 February 2024		
<b>Report of:</b>	Lee Fallows, Director of Corporate Resources	<b>Report Number:</b>	33973
<b>Reporting Officer:</b>	Phil Rimmer, Assistant Director Revenues, Benefits and Customer Services		
<b>Contact Officer:</b>	Robin Gibbons, Business Rates Manager		
<b>Report title:</b>	Business Rates Retail Relief Scheme 2024-25		
<b><u>CONFIDENTIALITY</u></b>			
<b><u>Non- confidential</u></b>			
<p>This report does not contain information which means it should be considered without the press or members of the public being present.</p> <p>The starting point for all reports should be that they should be available to the public. As a public body there should be an aim for openness and transparency.</p> <p>Most reports will not be confidential and will be published on the Council's website which is publicly accessible.</p>			
<b>Purpose:</b>	To approve implementation of the new schemes.		
<b><u>Recommendations:</u></b>	<p>The Cabinet is recommended to:</p> <p>Approve the Retail Hospitality and Leisure Business Rates Relief scheme as set out at 2.2 – 2.3</p> <p>Approve amendment to general Discretionary Relief Framework as set out at 3.4</p>		
<b><u>Decision:</u></b>			
<b><u>Background documents:</u></b>	 <p>Retail, Hospitality and Leisure Scheme 2024<sup>2</sup></p>		
<b><u>Signed:</u></b>	Leader/Executive Cabinet Member	Monitoring Officer	
<b><u>Date:</u></b>			

<u>Consultation with other officers</u>															
Finance	Yes	25/01/2024	Tony Glennon												
Legal	Yes	25/01/2024	Helen Gorman												
HR	Y/N	Date	Insert name												
Procurement	Y/N	Date	Insert name												
Climate Change	Y/N	Date	Insert name												
Information Governance	Y/N	Date	Insert name												
Equality Impact Assessment	Y/N	10/01/2024	Sheldon Mawby												
<b>Post consultation reports</b> Please confirm that the consultation response has been taken into consideration in making the recommendations.			No												
<b>Vision outcomes</b> Please identify the appropriate Vision outcome(s) that this report relates or contributes to by putting a cross in the relevant box.			<table border="1"> <tr> <td><u>1. Start Well</u></td> <td><input type="checkbox"/></td> </tr> <tr> <td><u>2. Live Well</u></td> <td><input type="checkbox"/></td> </tr> <tr> <td><u>3. Age Well</u></td> <td><input type="checkbox"/></td> </tr> <tr> <td><u>4. Prosperous</u></td> <td><input checked="" type="checkbox"/></td> </tr> <tr> <td><u>5. Clean and Green</u></td> <td><input type="checkbox"/></td> </tr> <tr> <td><u>6. Strong and Distinctive</u></td> <td><input type="checkbox"/></td> </tr> </table>	<u>1. Start Well</u>	<input type="checkbox"/>	<u>2. Live Well</u>	<input type="checkbox"/>	<u>3. Age Well</u>	<input type="checkbox"/>	<u>4. Prosperous</u>	<input checked="" type="checkbox"/>	<u>5. Clean and Green</u>	<input type="checkbox"/>	<u>6. Strong and Distinctive</u>	<input type="checkbox"/>
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<u>6. Strong and Distinctive</u>	<input type="checkbox"/>														

## **1 INTRODUCTION & BACKGROUND**

- 1.1. At Autumn Statement 2023 the Chancellor announced the Retail, Hospitality and Leisure (RHL) scheme will be extended for a fifth year into 2024-25, retaining the existing scope and providing eligible properties with 75% relief, up to a cap of £110,000 per business.
- 1.2 Section 2 of this report provides a summary of the 2024-25 scheme and seeks to gain approval for its implementation.
- 1.3 Section 4 of The Non-Domestic Rating Act 2023 removes the restriction that prevented billing authorities from making the decision to award discretionary relief more than 6 months after the end of the relevant financial year.
- 1.4 Section 3 of this report sets out how Bolton Council wishes to deal with backdating of discretionary relief in future and seek approval for this implementation.

## **2 REPORT DETAILS**

- 2.1 This relief is to be implemented as part of the 2024-25 annual billing process.
- 2.2 The guidance for the 2024-25 scheme was published by DHULC on 15 December 2023. It provides for 75% rates relief to be granted in 2024-25 on occupied hereditaments that are wholly or mainly being used:
  - i. as shops, restaurants, cafes, drinking establishments, cinemas or live music venues
  - ii. for assembly and leisure; or
  - iii. as hotels, guest & boarding premises or self-catering accommodation
- 2.3 The eligibility criteria for 2024-25 remains the same as it was for 2023-24, therefore in most cases relief will be carried forward to 2024-25 automatically. The level of award remains at 75%, as does the cap of £110,000 per business (the maximum amount of relief a business can receive in total across all its properties). All businesses will be notified about capping limits as part of the annual billing process.
- 2.4 There are currently just over 500 businesses in receipt of this relief. All businesses will be notified about the relief as part of the annual billing process to ensure that any that did not apply for the relief last year are aware of the help available.

## **3 OPTIONS**

- 3.1 Section 47 of the Local Government Finance Act 1988 allows billing authorities to grant discretionary rate relief to charities and not for profit organisations. Bolton Council prioritises relief through its scheme to such locally based organisations. Increasingly in more recent years Section 47 has been used to deliver temporary reliefs, such as Retail, Hospitality and Leisure Relief.
- 3.2 Section 47(7) of the 1988 Act prevented billing authorities from making the decision to award discretionary relief more than 6 months after the end of the relevant financial year. The introduction of temporary reliefs highlighted an anomaly where a business or not for profit organisation could be prevented from receiving relief simply because their rates assessment could be backdated but the relief could not.

- 3.3 The Government has used The Non-Domestic Rating Act 2023 to remove this restriction. As a result, the Council needs to ensure its own discretionary relief framework clarifies whether awards can be backdated.
- 3.4 Bolton Council will continue with the same backdating rules that have been in place since the 1988 Act but will now allow the ability to backdate an award in circumstances where the ratepayer was unable to make a claim at the time through no fault of their own e.g. their rates assessment has been backdated.

## 4 IMPACTS AND IMPLICATIONS

### 4.1 Financial

- 4.1.1 The Retail, Hospitality and Leisure Relief is to be awarded by billing authorities using their discretionary relief powers under Section 47 of the Local Government Finance Act 1988 (as amended). Central government will then reimburse billing authorities that have made awards within the definitions of the guidance using a grant under Section 31 of the Local Government Act 2003. Therefore, the reliefs are fully funded by Government and there are no financial implications for the Council

### 4.2 Legal

- 4.2.1 Distribution of the Grants to be agreed under delegated powers and a waiver to standing orders agreed.

### 4.3 HR

- 4.3.1 None

### 4.4 Climate Change

- 4.4.1 None

### 4.5 Information Governance

- 4.5.1 None

### 4.6 Other

- 4.6.1 None

## 5 EQUALITY IMPACT ASSESSMENT (EIA)

- 5.1 Under the Equality Act 2010, the council has a general duty to have due regard to the need to:

1. **eliminate unlawful discrimination**, harassment, victimisation and any other conduct prohibited by the Act;
2. **advance equality of opportunity** between people who share a protected characteristic and people who do not share it; and
3. **foster good relations** between people who share a protected characteristic and people who do not share it.

- 5.2 It is important to consider how the proposals contained within this report may impact positively or negatively on protected characteristics.

5.3 It has been determined that due to the nature of the proposals support will be available to all groups within the community and consequently, it is not anticipated that the proposals within this report will have a differential impact on any of Bolton's diversity groups, including staff. A full EIA is therefore not required at this stage, however the EIA Screening Tool has been completed and is included at Appendix 1.

## **6 CONSULTATION AND ENGAGEMENT**

6.1 There are no requirements to conduct a consultation.

## **7 VISION 2030**

7.1 The proposals are aimed at providing support to businesses that have been impacted by the pandemic and consequently will help to support the key Vision 2020 outcome of Prosperous.

## **8 RECOMMENDATIONS**

8.1 The Cabinet is asked to recommend to full council to:

- Approve the Retail Hospitality and Leisure Business Rates Relief scheme as set out at 2.2
- Approve the amendment to the general Discretionary Relief Framework as set out at 3.4

# **APPENDIX 1**

## **Equality Impact Assessment**

## Initial Screening for relevance: Details of Impact (Part 1)

<b>Directorate:</b>	Corporate		
<b>Section:</b>	Revenues and Benefits		
<b>Person completing this form:</b>	Phil Rimmer	<b>Date:</b>	03 January 20

<b>Title of report or proposal:</b>		<b>Report No</b>	
Business Rates Relief Scheme 2024/25		33973	
<b>Brief details of proposal, including the aims, objectives and purpose (all strategies, policies, reviews, projects, existing proposals, etc will be referred to as 'proposal'):</b>			
<p>At Autumn Statement 2023 the Chancellor announced the Retail, Hospitality and Leisure (RHL) scheme will be extended for a fifth year into 2024-25, retaining the existing scope and providing eligible properties with 75% relief, up to a cap of £110,000 per business.</p> <p>The eligibility criteria for 2024-25 remains the same as it was for 2023-24, therefore in most cases relief will be carried forward to 2024-25 automatically. The level of award remains at 75%, as does the cap of £110,000 per business (the maximum amount of relief a business can receive in total across all its properties). All businesses will be notified about capping limits as part of the annual billing process.</p> <p>There are currently just over 500 businesses in receipt of this relief. All businesses will be notified about the relief as part of the annual billing process to ensure that any that did not apply for the relief last year are aware of the help available.</p>			
<b>'Proposal' status (please tick)</b>	Proposed	<input checked="" type="checkbox"/>	<b>Existing (i.e.: routine recommission)</b> (If an EIA has previously been completed please include the date) Click or tap to enter a date. <input type="checkbox"/>
<b>Bolton Council Led</b>	<input checked="" type="checkbox"/>	<b>Partner Led</b> (Please attach partner EIA, and complete section 3 - EIA sign off sheet, as screening not needed)	Click or tap here to enter text.

Public sector bodies need to be able to evidence that they have given due regard to the impact and potential impact on all people with 'protected characteristics' in shaping policy, in delivering services, and in relation to their workforce.

Under the Equality Act 2010, the council has a general duty to have due regard to the need to:

1. **eliminate unlawful discrimination, harassment**, victimisation and any other conduct prohibited by the Act;
2. **advance equality of opportunity** between people who share a protected characteristic and people who do not share it; and

3. **foster good relations** between people who share a protected characteristic and people who do not share it.

By completing the following questions the three parts of the equality duty will be consciously considered as part of the decision-making process.

Details of the outcome of the Equality Impact Assessment must also be included in the main body of the report.



Initial Screening for relevance: Details of Impact (Part 1)

Which stakeholder groups will potentially be impacted?									
Residents	<input checked="" type="checkbox"/>	Partners	<input type="checkbox"/>	Workforce	<input type="checkbox"/>	Service users	<input type="checkbox"/>	Businesses	<input checked="" type="checkbox"/>
CVS Sector	<input type="checkbox"/>	Members	<input type="checkbox"/>	Other (please state)		Click or tap here to enter text.			

Anticipated Negative Impacts														
Protected Characteristics / Groups	N/A	Age	Armed Forces	Care Leavers	Caring Status	Disability	Gender Reassignment	Marriage / Civil Partnership	Pregnancy & maternity	Race	Religion / Belief	Sex	Sexual Orientation	Socio-economic
1) Will the 'proposal' potentially present any challenges / barriers to any protected groups?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2) Will any group be potentially excluded as a result of implementing your 'proposal'?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3) Does the 'proposal' have the potential to worsen existing discrimination or inequality?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4) Will the 'proposal' have a potential negative impact on community / partnership relations?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Anticipated Positive Impacts**

<b>Protected Characteristics / Groups</b>	<b>N/A</b>	<b>Age</b>	<b>Armed Forces</b>	<b>Care Leavers</b>	<b>Caring Status</b>	<b>Disability</b>	<b>Gender Reassignment</b>	<b>Marriage / Civil Partnership</b>	<b>Pregnancy &amp; maternity</b>	<b>Race</b>	<b>Religion / Belief</b>	<b>Sex</b>	<b>Sexual Orientation</b>	<b>Socio-economic</b>
5) The 'proposal' could potentially <b>reduce known inequalities</b> , promoting equality of outcome or opportunity.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6) The 'proposal' has the potential to support <b>inclusion and engagement</b> from protected groups.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7) The 'proposal' has the potential to foster <b>good relations</b> between people.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8) The proposal could reduce the potential for <b>harassment or discrimination</b> .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Consultation / engagement / research findings	NA													

**Brief bullet point summary of positive / negative impacts:**

Due to the nature of this proposal, there are no known impact to protected groups.

**Details of any cumulative impact**

NA

**Decision:**

\* All reports to the Executive Member which propose a new policy / procedure or are a savings review should continue to undertake a full EIA (part 2).

<b>No major adverse impact identified, therefore a full EIA is not required (complete sign off sheet in section 3 and send to your Departmental Equalities Lead)</b>	<input checked="" type="checkbox"/>
<b>Impacts identified in screening process, therefore a full EIA is required.</b>	<input type="checkbox"/>
<b>This is a new policy, business improvement review or savings review, therefore a full EIA is required.</b>	<input type="checkbox"/>

# Equality Impact Assessment

## EIA Sign Off

This EIA form and report has been checked and countersigned by the Directorate Equalities Officer before proceeding to Executive Cabinet Member(s)

Screening tool completed (please tick)	<input checked="" type="checkbox"/>	Full EIA completed (please tick)	Yes	N/A
			<input type="checkbox"/>	<input checked="" type="checkbox"/>
EIA review date (if applicable).	Click or tap to enter a date.			

### Please confirm the outcome of this EIA:

Click or tap here to enter text.

Positive impact for one or more groups justified on the grounds of promoting equality - proceed	<input type="checkbox"/>
No major impact identified, therefore no major changes required – proceed	<input checked="" type="checkbox"/>
Adjustments to remove barriers / promote equality (mitigate impact) have been identified – proceed	<input type="checkbox"/>
Continue despite having identified potential for adverse impact/missed opportunities for promoting equality – this requires a strong justification	<input type="checkbox"/>
The EIA identifies actual or potential discrimination - stop and rethink	<input type="checkbox"/>

<b>Report Officer</b>	
Name:	Phil Rimmer
Date:	03 January 2024
<b>Directorate Equalities Lead Officer</b>	
Name:	Sheldon Mawby
Date:	10/01/2024