

Report to:	Cabinet		
Date of meeting:	6 th February 2023		
Report of:	Director of Corporate Resources	Report Number:	
Reporting Officer:	Phil Rimmer Assistant Director Revenues, Benefits and Customer Services	Telephone Number:	01204 331541
Contact Officer:	Phil Rimmer Assistant Director Revenues, Benefits and Customer Services	Telephone Number:	01204 331541
Report title:	Business Rates Relief Schemes 2023		
Not confidential			
This report does not contain information which warrants its consideration in the absence of the press or members of the public.			
Purpose:	To approve implementation of the new schemes.		
Recommendations:	The Cabinet is recommended to: <ol style="list-style-type: none"> 1. approve the Retail Hospitality and Leisure Business Rates Relief scheme as set out at 2.2 (mirroring the scheme guidance set out in DHLUC's notes published 21 December 2022), 2. approve the Extension of Transitional Relief and Supporting Small Business Relief scheme as set out at 3.3, and, 3. delegate the administration of these schemes to the Assistant Director Revenues, Benefits and Customer Services. 		
Decision:	N/A		
Background documents:			
Consultation with other officers			
Finance	Yes	25.01.23	Tony Glennon
Legal	Yes	25.01.23	Helen Gorman
HR	Yes/No	Insert date	NA
Procurement	Yes/No	Insert date	NA
Climate Change	Yes/No	Insert date	NA
Equality Impact Assessment	Yes	25.01.23	Rebecca Albrow

1. INTRODUCTION & BACKGROUND

1.1. At Autumn Statement 2022 the Chancellor announced the following new business rates reliefs from 1 April 2023:

- Retail, Hospitality and Leisure Business Rates Relief
- Supporting Small Business Relief

1.2 The aim of this report is to provide a summary of the schemes and gain approval for their implementation.

2. RETAIL, HOSPITALITY AND LEISURE BUSINESS RATES RELIEF SCHEME

2.1 This relief is to be implemented as part of the 23/24 annual billing process.

2.2 The guidance for the scheme was published by DHULC on 21 December 2022. It provides for a 75% rates relief in 23/24 to be granted 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 2023/24 remains the same as it was for 2022/23, therefore in most cases relief will be carried forward to 2023/24 automatically. There is an increase in level of award from 50% to 75%, however the cap of £110,000 per business is remaining unchanged (the maximum amount of relief a business can receive in total across all its properties). Therefore, where it is felt the business may exceed the cap in 23/24 they will be asked to confirm they will not breach capping limits before the relief is awarded. All businesses will be notified about capping limits as part of the annual billing process.

2.4 There are currently around 500 businesses in receipt of this relief. All businesses will be notified about the relief as part of the annual billing process to ensure any that have not applied for the relief in 22/23 into 23/24 are able to do so.

3. SUPPORTING SMALL BUSINESS RELIEF

3.1 On 1 April 2023 business rates bills will be calculated using the new rateable values set by the Valuation Office Agency following a revaluation exercise.

3.2 As well as changing the amount of business rates charge an increase in rateable value may also affect entitlement to Small Business Rates Relief, a relief which is based on the rateable value. At the 2022 Autumn Statement the Chancellor announced that the 2023 Supporting Small Business (SSB) scheme will cap bill increases at £600 per year for any business losing eligibility for some or all Small

Business Rate Relief as a result of the 2023 revaluation. Guidance notes were published on 21 December 2022.

- 3.3 The number of cases this will apply to in Bolton has not yet been calculated but is expected to be below 100 – a similar level to the last scheme in 2017.

4. **IMPACTS AND IMPLICATIONS:**

4.1 **Financial**

- 4.1.1 The Retail, Hospitality and Leisure Relief and Supporting Small Business Reliefs are 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 The legal issues are set out in the report.

4.3 **HR**

- 4.3.1 None

4.4 **Climate Change**

- 4.4.1 None

4.5 **Other**

- 4.5.1 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. 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.

6. CONSULTATION

- 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 recommended to:

4. approve the Retail Hospitality and Leisure Business Rates Relief scheme as set out at 2.2 (mirroring the scheme guidance set out in DHLUC's notes published 21 December 2022),
5. approve the Extension of Transitional Relief and Supporting Small Business Relief scheme as set out at 3.3, and,
6. delegate the administration of these schemes to the Assistant Director Revenues, Benefits and Customer Services.