

Business Rates

Policies for Discretionary Rates Relief 2015-16 onwards

- Discretionary Business Rate Relief to Charities and other Not-for-Profit Organisations
- Rate Relief for Properties that are Partially Unoccupied for a Temporary Period
- Hardship Relief
- General Rate Relief
- Reoccupation Relief
- Retail Relief
- Inward Investment Policy

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Introduction

1.0 Scope of this Policy

1.1 This policy relates to the rate relief that the Council has a power to award under Section 44a, Section 47 and Section 49 of the Local Government Finance Act 1988.

1.2 The law governing the granting of Discretionary Rate Relief is found in Section 47 of the Local Government Finance Act 1988 and subsequent amending legislation and Section 69 of the Localism Act 2011.

1.3 The policy relates to the discretionary award of rate relief and the process for the award of mandatory relief for Business Rates for 2015-16 onwards.

2.0 The Reasons for this Policy

2.1 This policy has been agreed by the Council to ensure all ratepayers making applications for this relief are treated in a fair, consistent and equal manner.

2.2 Through this policy, Slough Borough Council is providing a mechanism to reduce, or remove the business rate liability from such charities, non - profit making organisations, and other businesses that are providing valuable facilities and services to communities within Slough Borough Council.

2.3 The policy is intended to provide a simple transparent process that aligns awards of discretionary rate relief with the council's corporate priorities.

2.4 This policy;

- Sets guidelines for the factors that should be considered when making a decision to award or refuse relief
- Establishes a framework to ensure applications are dealt with in an efficient manner
- Sets out the delegated authority to award relief in appropriate circumstances
- Establishes an appeals procedure for organisations that are dissatisfied with the Council decision.
- Seeks to safeguard the interest of local taxpayers by ensuring that funds allocated for the award of discretionary rate relief are used in the most effective and economic way.

Part 1 – Relief for Charities and other Not-for-profit organisations

3.0 Legal Background

3.1 Section 47 of the Local Government Act 1998 and subsequent amending legislation and Section 69 of the Localism Act 2011, gives billing authorities the discretion to award Discretionary Rate relief in two circumstances:

- a) Where the ratepayer is a registered charity or certain other charitable organisation and the property is wholly or mainly used for charitable purposes
- b) Where the ratepayer is an organisation which is not established or conducted for profit and whose main objects are as set out below at 3.8

3.2 The Council will consider awarding Discretionary Rate Relief to all organisations that meet the qualifying criteria as specified in this Policy. The amount of any award is at the discretion of the Council.

3.3 Discretionary Rate Relief will be awarded after taking in to consideration all other reliefs an organisation may qualify for.

3.4 It will consider each individual application against set criteria. This process ensures that all applications are considered on a fair and transparent basis.

3.5 In the first instance organisations that meet the qualifying criteria for Small Business Rates Relief will be considered for this type of relief.

3.6 Registered charities are entitled to a mandatory rate relief of 80% for properties which are occupied for charitable purposes.

3.7 The Council's has discretionary powers to award further rate relief of up to 20% (this is commonly referred to as 'top up' relief).

3.8 The Council has the discretion to award relief of up to 100% to organisations which are not established for profit and which meet the following criteria:

Either, the organisation's main objects are;

- charitable,
- philanthropic,
- religious

Or are concerned with

- education,

- social welfare,
- science,
- literature
- fine arts

Or, the organisation is a club, society or other organisation not established or conducted for profit and the rateable property is used mainly used for purposes of recreation.

3.9 The Council cannot award relief to itself or any other organisation which has the powers to raise, or precept on a Council Tax.

3.10 The amount of relief awarded is entirely at the discretion of the Council.

4.0 Legal Requirements – State Aid

4.1 There are European Union regulations which restrict the award of state aid and under certain circumstances the award of discretionary relief could be considered to be state aid.

4.2 These circumstances in which the EU regulations need to be considered will be where the organisation engages in commercial activities or competes with commercial bodies because of an activity it carries out. For example a not for profit training organisation that also provides training services to businesses.

4.3 If the organisation undertakes any commercial activity it must be commercially insignificant and localised so that there is no potential impact on intra-community trade, otherwise the regulations governing state aid will apply.

4.4 Guidance on State Aid is available via the government web site at

<https://www.gov.uk/government/publications/enterprise-zones-state-aid-and-business-rate-discounts>

4.5 All businesses applying for any Business Rates relief will need to confirm any other state aid they are receiving.

5.0 Cost to the Council

5.1 The Localism Act 2011 has changed the financial cost of awarding charitable relief. This means that with effect from the 1st April 2013 for every pound collected in business rates 49p is retained by Slough Borough Council. Consequently the cost of awarding relief is 49% of the total amount awarded in relief, subject to possible tapers.

5.2 Charities using premises for charitable purposes are entitled to an initial mandatory charitable 80% relief from Business Rates. This is a mandatory relief and so Slough Borough Council cannot control the amount awarded.

6.0 The scheme

6.1 The scheme consists of Mandatory and Discretionary Charity Relief.

6.2 Mandatory and Discretionary Rate Relief may be granted under Sections 43, 45, 47 and 48 of the Local Government Finance Act 1988.

6.3 Mandatory Rate Relief

Occupied Rates

Mandatory Relief of 80% may be granted to a Charity under Section 43 (occupied rates), provided that the property concerned is wholly or mainly used for charitable purposes.

Definition of a Charity

The definition of a Charity comes under Section 67 of the Local Government Finance Act 1988 as *“an institution or other organisation established for charitable purposes only, or a person administering a trust established for charitable purposes only”*. Registration with the Charity Commission under the Charities Act 1960 is proof of Charity status.

Absence from the Register does not mean that an organisation has not been established for charitable purposes, as certain organisations are exempt from registration. These include Church Commissioners, Boy Scouts or Girl Guides, any registered society within the meaning of the Friendly Societies Acts 1896-1974 and voluntary schools within the meaning of the Education Act 1944 – 1980.

Established for Charitable Purposes

If none of the above are applicable, and in the absence of any other information, the following will be considered:

Are the main objectives of the organisation:

- the relief of poverty; or
- the advancement of religion; or
- the advancement of education; or
- other purposes that is beneficial to the local community

Wholly or Mainly Used for Charitable Purposes

The use must be charitable, i.e. in meeting the objectives of the Charity. “Wholly or mainly “covers either: use of over half the property all of the time; use of the property for over half of the time; or a combination of both amounting to more than 50%.

Relief can only be granted, therefore, if **either** more than 50% of the property is used for charitable purposes **or** the property is used for more than 50% of the time for Charitable purposes

Charity Shops

In addition Section 64 of the Local Government Finance Act 1988 provides that Charity Shops are only entitled to 80% Mandatory Relief if they use the premises:

- wholly or mainly for the sale of goods DONATED to the Charity; and
- the net proceeds of the sale of goods are applied to the purpose of the Charity.

6.4 Community Amateur Sports Clubs (CASCs)

6.5 Mandatory Relief for CASCs

Registered CASCs can receive 80% mandatory rate relief. To qualify as a CASC, a sports club must be open to the whole community, be run as an amateur club, be a non profit making organisation and aim to provide facilities for, and encourage people to take part in, eligible sport. For further details please see <http://www.inlandrevenue.gov.uk/casc/index.htm> or call the Inland Revenue Sports Club Unit on 0131 777 4147.

6.6 Discretionary Rate Relief Top Up

6.7 Discretionary Rate Relief may be granted in addition to Mandatory Rate Relief, i.e. a “top up” of up to the remaining 20%. This may be granted under Section 47 for occupied properties and Section 48 for unoccupied properties

6.8 Charitable Bodies

6.9 A 20% ‘top up’ of discretionary relief may be applied to charities but will only be awarded if the charity is a local one, not a national one (a local charity is defined to be one who operates within the area of Slough Borough Council and whose charitable objects benefit residents of Slough Borough Council and is not affiliated to a national charitable organisation).

6.10 Each case will be considered on its own merits with priority given to efficient and well managed organisations that:

- primarily benefit Slough Borough Council residents
- demonstrate a link with council priorities
- relieve the council of providing certain facilities or services

- serve the needs of poorer and excluded sections of the local community
- provide services for and in the borough's most deprived neighbourhoods
- maximise the use of their premises for community benefit
- serve equalities groups protected under the Equality Act 2010

Consideration will be given to

- local organisations that are funded by the council through grant-aid
- local organisations that have a governing body whose membership mainly consists of people who live and/or work in Slough
- organisations reliant on volunteers to carry out their activities
- self-help groups with few sources of funding to carry out their activities

Other Considerations

- the financial cost to the council incurred in awarding relief
- the organisation's ability to pay its rates
- the amount of central government funding levered-in by a discretionary rate relief award to deliver statutory or other council services

Top up Relief will not be awarded to

- profit making organisations
- empty properties
- charity shops
- private schools, colleges, nurseries or schools
- national charities or associations affiliated to national charities
- Housing Associations
- car parking spaces
- buildings used for worship

6.9 Community Amateur Sports Clubs

If there is any commercial activity the amount of the award may be limited by up to 50%.

6.10 Rate Relief for Non Profit Making Organisations

Discretionary Rate Relief may be granted under **Sections 43, 45, 47 and 48 of the Local Government Finance Act 1988.**

Occupied Properties

Discretionary Relief of up to 80% may be granted for occupied properties under **Section 47**

Each case will be considered on its own merits with priority given to efficient and well managed organisations that:

- primarily benefit Slough Borough Council residents
- demonstrate a link with council priorities
- relieve the council of providing certain facilities or services
- serve the needs of poorer and excluded sections of the local community
- provide services for and in the borough's most deprived neighbourhoods
- maximise the use of their premises for community benefit
- serve equalities groups protected under the Equality Act 2010

Consideration will be given to

- local organisations that are funded by the council through grant-aid
- local organisations that have a governing body whose membership mainly consists of people who live and/or work in Slough
- organisations reliant on volunteers to carry out their activities
- self-help groups with few sources of funding to carry out their activities

Other Considerations

- the financial cost to the council incurred in awarding relief
- the organisation's ability to pay its rates
- the amount of central government funding levered-in by a discretionary rate relief award to deliver statutory or other council services

Rate Relief for Non Profit making organisations will not be awarded to

- profit making organisations
- empty properties
- charity shops
- private schools, colleges, nurseries or schools
- national charities or associations affiliated to national charities
- Housing Associations
- car parking spaces
- buildings used for worship

7.0 The Application Process

7.1 Information to be provided to support applications

7.2 Before an application can be considered the Council must be satisfied that it has all the information necessary to enable it to make a fair consideration. For the purposes of efficiency all applications must be made on the standard application form set out at Appendix A , Discretionary Rate Relief.

7.3 In addition to the standard application form ratepayers will be required to supply supporting information such as audited accounts and articles of

association. In some circumstances the Council may decide that it is necessary for one or more officers to visit the rated premises to establish further facts.

7.4 In some instances the Council may require the applicant to visit the Council's offices to provide verbal information in support of the application. Where a visit is required the Council will give a minimum of fourteen days notice of the date the visit is required.

7.5 The Council will not consider applications where the ratepayer has failed to provide information that has been requested, or where the ratepayer does not cooperate with the Council's request to visit a property.

7.6 It is recognised that some organisations may not currently keep records of sufficient detail to provide the information that is normally required to support an application. Where the Council is satisfied that the information is genuinely not available, and that the organisation has co-operated to provide all information that is available, the Council will consider the application based on the information provided. Only one application will be considered in this way, and future applications must provide all information that is required.

7.7 If the process of keeping record to the standard required will incur additional expense for the organisation it will be up to the organisation to decide whether the additional expense is worthwhile in order to apply for relief.

7.8 Persons who can make application

7.9 Applications must be made by the ratepayer.

7.10 Where the ratepayer is an organisation the application must be made by a person with the authority to act on behalf of the organisation. The Council may ask for evidence that the person making the application is entitled to act in that capacity.

7.11 Reapplications

7.12 Where an application has been refused either initially or following an appeal, further applications will not be considered within the same financial year except where:

- a) The use of the property changes, or
- b) The objectives of the organisation change, or
- c) There have been other changes that may affect the Council's decision (for example where an organisation has taken action to address an issue which had previously precluded an award of relief).

8.0 Applications Not Meeting Legal Requirements

8.1 Where an application does not meet the legal requirement (for example if an organisation is established for profit) the application cannot be considered.

8.2 On receipt of each application the Business Rates Manager (or a suitable experienced officer of similar seniority) will assess whether it meets the essential legal requirements. Where the application does not meet those requirements it cannot be considered. The applicant will be advised in writing within four weeks of receipt of the application, giving the reason that the application does not meet the legal requirements.

8.3 Where the applicant disputes the decision of the Business Rates Manager they should make a written submission to the Head of Revenue and Benefits setting out their reasons for believing the legal requirements are met. The decision will be reviewed by the Head of Revenue and Benefits whose decision will be final.

8.4 This process does not affect an applicant's right to challenge a decision by way of Judicial Review.

9.0 The Decision Making Process

9.1 All applications will be considered on an individual basis.

9.2 Normally discretionary relief will be awarded where it is clear that the activities of the applicant are of direct benefit to the local community and assist the Council in achieving its Sustainable Community Strategy.

9.3 Relief will not be awarded to organisations whose activities are contrary to the principles established by the Sustainable Community Strategy Priorities.

9.4 Consideration will be given to the financial impact on the Council and the local community in making awards. Relief may be refused or capped if it is considered that the financial cost to the Council or the local community outweighs the benefits generated through the award of relief.

9.5 In order to ensure there is a fair and consistent approach to the award of relief, all applications will be considered within the guidelines of this policy.

9.6 The criteria for the awarding of discretionary relief is set out in Appendix B

9.7 All applications will be considered on an individual basis by the Business Rates Manager who will provide an in depth report and recommendations which will include but not be limited to review sheet, with findings and financial implications and initial recommendations to the Council's Section 151 officer.

9.8 A written record will be kept of the decision and of the factors considered in the process. This record will be available to the applicant free of charge on request.

9.9 The decision will be notified to the applicant in writing and where less than the maximum amount of relief is granted an explanation of the reasons why full relief was not granted will be given.

9.10 Appeals against awards to be determined by a Member Appeals Panel.

9.11 Details of the recipients and the amount of awards will be reported to the Cabinet annually.

9.12 Interest of Officer and Members

9.13 Officers and Members who have an interest in any aspect of an application for relief must not participate in the decision making process and must declare their interest.

9.14 Examples of interests include those in the following list. However, the list is not intended to be exhaustive.

- Membership of the organisation making an application
- A close relative who is a member of the organisation making an application
- An interest in the property for which the relief is being sought
- Membership of a similar organisation (e.g. a rival sporting club)

Where an officer is unsure whether they have an interest they should seek advice from the Section 151 Officer . Where a Councillor is unsure whether they have an interest they should seek advice from the Council's Monitoring Officer.

These three Heads of Service (i.e. Section 151 officer, Democratic Support & Legal) may in turn need to liaise with the Head of Revenue and Benefits on any case referred to them (e.g. where cases of conflict of interest will need to be monitored by Revenue Services on an on-going basis).

10.0 Calculation of relief

10.1 Relief will be calculated as a percentage of the rates bill.

10.2 If the rate bill reduces, for any reason, the relief will be reduced proportionately.

10.3 If the rates bill increases during the course of a year, for example due to an increase in rateable value, the amount awarded will not automatically be increased. However in all such cases the Council will reconsider the ratepayer's application and may award additional relief.

11.0 Right of Appeal

11.1 There is no statutory right of appeal against a decision regarding discretionary rate relief made by the Council. However, the Council recognises that ratepayers should be entitled to have a decision reviewed objectively if they are dissatisfied with the outcome.

11.2 The Council agrees to abide by the following appeals process and aggrieved ratepayers should make an appeal in accordance with the process.

11.3 Ratepayers will be notified of the appeals process in writing at the time that they are notified of the outcome of their request for rates relief.

11.4 This appeals process does not affect a ratepayer's legal rights.

12.0 Appeals Process

12.1 Appeals may only be made by the original applicant. An appellant may appoint an agent to act on their behalf and in such cases the Council will require written authorisation from the appellant before dealing with their agent.

12.2 Appeals against decisions will be considered by the Members Appeal Panel.

12.3 Decisions on appeals made by the Members Appeals Panel will be final.

12.4 Applicants must make an appeal within four weeks of the issue of the letter notifying them of the Council's decision.

12.5 Applicants will be notified of the date on which the appeal will be considered, which will be within twelve weeks of receipt of the appeal or as soon as reasonably practicable thereafter.

12.6 Applicants may appeal against the decision to award or not award relief, or against the level of relief awarded.

12.7 Appeals must be made in writing and must give the reasons why it is believed the decision should be amended. New or additional information may be included, but only if it is relevant to the decision making process.

12.8 The appellant does not have a right to appear in person but may make a request to present evidence in person. Such requests will be considered at the discretion of the Members Appeal Panel as appropriate.

12.9 The Members Appeal Panel can request a meeting with either the applicant and/or the appropriate Revenues and Benefits officer to hear evidence in person. The Members Appeal Panel may nominate a representative or representatives to attend such meetings on its behalf.

12.10 Each application will be considered individually on its merit.

12.11 The appeal decision may be adjourned if further information is required from either party.

12.12 The applicant will be informed of the final decision, and the reasons for the decision within four weeks of the hearing.

12.13 Submitting an appeal does not affect the appellant's legal rights to challenge a decision made by the Council through the Judicial Review process.

13.0 Discontinuation of Applications or Appeals

13.1 If the Council has requested further evidence from the ratepayer and this has not been received within four weeks the application or appeal will be deemed to have been discontinued.

13.2 Ratepayers will be notified in writing in these circumstances.

13.3 The ratepayer can reapply for Discretionary Rate Relief at a later date but the application will only be assessed from the date of the new application

14.0 Period of Rate Relief

14.1 Rate relief awarded under this policy will be awarded for one financial year except where it is considered between 1st April and 30th September where consideration may be given to awarding relief for the previous financial year.

14.2 Ratepayers receiving relief will be contacted and invited to reapply for relief for the following year, this invitation may be by signed declaration or the council may request a full application to be completed. Only one signed declaration will be accepted between applications.

15.0 Awards for previous financial years

14.1 The law allows claims received between 1st April and 30th September in any year to be considered for the previous financial year.

15.2 Requests for a backdated award of relief (i.e. for the previous year) will be dealt with in the same way as applications for the current year.

15.3 Relief cannot otherwise be backdated beyond 1st April of the year in which it is awarded.

16.0 Cancellation of relief

16.1 Relief will be cancelled if:

1. The applicant ceases to be the ratepayer
2. The property becomes empty or becomes occupied
3. The use of the property changes
4. The aims or objectives of the ratepayer change
5. There is an increase in the amount of rates payable

16.2 Where relief is cancelled for any of the reasons from (2) to (4) above, a new application may be made straight away.

16.3 Where relief is cancelled for reason (5) above the decision will immediately be reconsidered and a new decision made, based on the new amount of rates payable (see 10.3).

16.4 Any existing relief may apply upon change of address within the borough, following confirmation that the nature of occupation is unchanged.

17.0 Notification of awards

17.1 The Council will consider applications within six weeks of the application and all supporting information being received or as soon as practicable thereafter.

17.2 Notification of the outcome of the decision will be made in writing within fourteen days of the decision being considered.

18.0 Action to recover unpaid rates whilst a decision is pending

18.1 Unless otherwise agreed, ratepayers are required to continue to pay, in accordance with the latest demand notice, pending the outcome of an application

19.0 Promotion of the availability of relief

19.1 The Council will proactively promote the availability of discretionary relief, and this policy, in the following ways.

- All rate demands will have accompanying information explaining the availability of relief.
- Employees who deal with enquiries from ratepayers will be trained in all aspects of this policy
- The Council will work in partnership with other organisations that may have a stake in this area.

- The policy will be published on the Council's web site and printed copies will be made available to ratepayers and other stakeholders on request.

20.0 Budget for Rate Relief

20.1 The Council will set an annual budget for awards of discretionary rate relief. The balance of funds within this budget will be considered when making decisions for the award of relief.

Appendix A
Discretionary Rate Relief

Application for Charitable Discretionary Rate Relief under Sections 43(6) and 47 of the Local Government Finance Act 1988.

Please read the guidance notes below before completing this form. If you need further help please contact the Business Rates Section on
01753 772220

1. Details of Organisation:

Name:

What are the main objects and purposes of the organisation?

Area covered by organisation:

Name of any Organisation affiliated to:

--

Please give details of other organisations in Slough Borough Council area providing the same services:

3. Details of premises for which relief is sought:

Description:
Address:

Business Rates Account Reference (if known)

--

For what purposes are the premises used?

If used for any other purpose other than those of the claimant please give details:

Are there any facilities in the property which are made available to people other than members, e.g. schools, casual public sessions?

Yes/No

If YES please provide details:

--

Is there a bar on the premises?

Yes/No

If Yes and the organisation is not a Social Club, please state the number of:

Paying Members	
Non-Paying Members	

Are your premises and activities accessible for all groups of disabled people, including wheelchair users, deaf people and blind people? Are your materials accessible to

everybody? (For example: print size, graphic design, plain English, meetings structure, speaker's presentations etc.)

Yes/No
If Yes please provide details:

4. Membership Details

Number of Members

Do members pay a Subscription? Yes/No If Yes, how much?

Adults:	Juniors:
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When were subscriptions last increased?

From what other sources are funds raised?

To what extent have the facilities been provided by self help?

Of the total membership, how many live outside the Borough Council's area?

--

Is membership open to all members of the community?

Yes/No

Are profits made available to people other than members?

Yes/No

If Yes please provide details:

Is membership encouraged from minority groups?

Yes/No

If yes please detail what positive steps are taken to involve hard to reach groups such as black and ethnic minority people, young people, different religions, lesbians and gay men.

Does the organisation provide training or education for its members and are there schemes for particular groups to develop their skills, e.g. young people, the disabled, retired people?

Yes/No

If Yes please provide details:

5. Charitable Status

Is the organisation a registered charity?

Yes/No

If yes, please state the charity registration number.

--

If not, has an application been made for registration under the provisions of the Charities Act 1960?

Yes/No

If exempt from registration please state why.

--

If you are not a registered charity or an exempt charity, is the organisation recognised as a charity for tax purposes?

Yes/No

If yes please provide a copy of a letter from the HM Revenue & Customs confirming this.

6. If you are applying for Discretionary Relief please supply:

(a) a copy of the Memorandum and Articles of Association, or Rules of the Association.

(b) Copies of your latest accounts and balance sheets for the last two years.

(c) A copy of the organisation's Equal Opportunities Policy, if available.

7. Contact details:

Please provide the name, address and contact telephone number of the secretary or correspondent.

Please remember to notify us of any change to these contact details

8. I certify that the information provided above is correct to the best of my knowledge and belief:

Signature:	Date:
Capacity in which signed:	

When completed this form should be returned to:

**Slough Borough Council
St Martins Place
51 Bath Road
Slough
SL1 3UF**

Business Rates Discretionary Relief Application Guidance

What is Charitable Rate Relief?

It is a relief scheme that allows rates bills to be reduced for charitable and non-profit making organisations.

What Organisations may Qualify?

If your organisation is a registered charity, and the property concerned is used wholly or mainly for charitable purposes, then you may be entitled to 80% relief.

If your organisation is not a charity, but is another type of non-profit making organisation, the Council still has discretion to award relief. To be eligible for consideration you must be a non-profit making body and the property used for charitable, philanthropic or religious purposes, or concerned with education, social welfare, science, literature or the fine arts, or used wholly or mainly for recreation by a not-for-profit club or society.

How do I Apply?

Complete the application form and return to the address shown on the form.

If there is insufficient space on the form and you would like to add additional information then you can attach additional sheets if you wish.

Factors Considered when Assessing your Application for Discretionary Relief

(a) Whether the application satisfies the legal requirements

The Authority cannot award relief to any organisation that does not meet the legal requirements of Section 47 of the Local Government Finance Act 1988.

(b) The benefit the ratepayer brings to the residents of the Borough

The Authority needs to ensure that the award of Discretionary Rate Relief is to the benefit of the wider population of the Slough Borough Council. Any ratepayer whose membership comes from largely outside the Borough's boundaries is unlikely to qualify for relief unless they can prove a sound case for a specific and unequivocal benefit to residents of the Borough.

(c) Whether the ratepayer is a local organisation, or a branch of a national organisation

The Authority will need to consider the overall benefit to the community of the organisation and what effect the award of rate relief will have upon the organisation. If the benefit of the rate relief is kept locally, the relief is more likely to be awarded than if it goes to a national organisation which is based elsewhere.

(d) Membership costs

The cost of membership should not be used as a means to restrict membership.

(e) Whether the organisation actively promotes representation from disadvantaged or under-represented groups in the community

Organisations which do so are more worthy of rate relief and are requested to supply detailed information on action taken to ensure that the benefits of the organisation are in practice reaching or being brought to the attention of all those who might benefit.

(f) Whether membership is determined by the votes of existing members

Where an organisation determines membership based on the election by existing members this could be construed as a restriction. Such organisations will need to be carefully evaluated as to whether they should receive rate relief.

(g) Whether the organisation provides training or education for its members

An organisation which provides training packages or educational aspects for its members is more worthy of relief than one which does not.

(h) Is the organisation or the facilities provided being funded largely self-help rather than relying on full external funding?

Whilst many organisations do depend on grant-aid and awards from statutory bodies, those which undertake fundraising themselves by various methods are probably more worthy of rate relief than those who do not make additional efforts.

What if Circumstances Change?

If the aims and objectives of the organisation, or the way in which the premises are used, change then the Council needs to be notified of this immediately.

Further Information

If you require further information then contact the Business Rates Section on 01753 772220

Where to send your Application Form

Slough Borough Council

St Martins Place

51 Bath Road

Slough

SL1 3UF

Appendix B

	Guidelines	Mandatory Relief	Discretionary Relief (Up to a maximum)	Total Relief (Up to a maximum)
1	Charitable bodies ^{1,2} whose main objectives are to work with vulnerable areas of the community (for example but not limited to – children, youth, elderly).	80%	20%	100%
2	Charitable bodies whose main objectives are to work with vulnerable areas of the community in respect, but not limited to, health, disability, well- being.	80%	20%	100%
3	Charitable bodies whose main objectives are concerned with the Arts. This includes for example, but not limited to, museums, theatres, artists workshops.	80%	20%	100%
4	Charitable bodies that run educational establishments including voluntary aided, Foundation Schools, and Academy schools.	80%	Nil	80%
5	Charitable bodies that provide advice and information to the residents of Slough Borough Council either free of charge or at minimal cost. This includes, but not limited to, employment advice.	80%	Nil	80%
6	Charitable bodies that are established for the purposes of running and maintaining meeting places, halls and community spaces	80%	20%	100%
7	Organisations which are registered with Inland Revenue as Community Amateur Sports Clubs (CASCs).	80%	20%	100%
8	Charitable bodies that are established for the purposes of encouraging sport or other elements of a healthy lifestyle to the residents of Slough Borough Council . Membership must be in excess of 50% of residents within Slough Borough Council .	80%	20%	100%
9	Properties that are occupied by Charitable bodies for the purposes of income generation, for example charity shops, who are eligible for mandatory rate relief.	80%	Nil	80%
10	Properties that are occupied by Charitable bodies for the purposes of administering the organisation, for example Admin Offices for National Charities, Over seas Aid Organisations who are eligible for mandatory rate relief.	80%	Nil	80%
11	Properties that are occupied by Charitable bodies who currently receive other funding from the Council	80%	20%	100%
12	Properties that are occupied by Charitable bodies for the purposes of Social Clubs	80%	Nil	80%
13	Not for profit organisations whose main objectives are charitable or are otherwise philanthropic, or religious, or concerned with education, social welfare, science, literature or the fine arts and do not fit in the above categories.	-	80%	80%
14	Properties that are occupied by non-profit organisations and are wholly or mainly used for purposes of recreation and sport or other elements of a healthy lifestyle to the residents of Slough Borough Council Membership must be in excess of 50% of residents within Slough Borough Council	-	80%	80%

	Guidelines	Mandatory Relief	Discretionary Relief (Up to a maximum)	Total Relief (Up to a maximum)
15	Where the property is used for purposes which are of benefit to the wider local community but does not fall in any of the above guidelines and it would be in the interests of the Council Tax payer to make an award.	-	80%	80%

¹ Charitable bodies covers both registered charities and bodies established for charitable purposes (ie not for profit or Community Interest Companies (which have been established. for charitable purposes)) and who qualify under the definition under s43 and s47 of LGFA. The property must be used wholly or mainly for charitable purposes.

**DISCRETIONARY RATE RELIEF CRITERIA
CHARITABLE, VOLUNTARY & NOT-FOR-PROFIT ORGANISATIONS**

Table 1 – Qualifying Criteria

	Criteria	Evidence	Points
1	Premises used wholly or mainly for the benefit of the community	Written declaration	Mandatory as per the regulations
2	Proof and acceptance of written constitution	Copy of current document	Mandatory as per the regulations
3	Audited accounts	Copy of latest certified accounts	Mandatory as per policy
4	Membership is open to all sections of the community	Copy of current membership list / articles of association	5
5	Demonstrable Link to SBC Priorities	Application Form	Yes / No
6	Is the Council relieved of providing certain facilities or services because of this organisation and is therefore relieved of the financial burden	Application Form	Yes / No
7	local organisations that have a governing body whose membership mainly consists of people who live and/or work in Slough	Application Form	Yes /No
8	organisations reliant on volunteers to carry out their activities	Application Form	Yes/ No
9	Membership / services are free or charged at an affordable level	Copy of fee structure / articles of association Affordable is defined at £20 - £30 per annum or less	10
10	No Alternative Service provision within the borough	Written declaration and knowledge from SBC	15

11	Percentage of members / service users resident within the borough	Membership list / written confirmation	<80 0 >80 10
12	Provision of facilities by self-help	Fund raising activities	10
13	Premises used by non-members	Details of groups / frequency of meetings	Free 5 Regular 5
14	Additional services including training	Service documentation	5 per additional service (max.10)
15	Does the organisation have the ability to pay their rates	Historical information	Yes/ No

Table 2 – Relief Awards

Points Total	% Discretionary Rate Relief	
	Non-Registered Charity	Registered Charity
0 – 5	10	Mandatory Relief only
6-10	20	Mandatory Relief only
11-15	30	Mandatory Relief only
16-20	40	Mandatory Relief only
21-25	50	Mandatory Relief only
26-30	60	Mandatory Relief only
31-35	70	Mandatory Relief only
36-40	75	Mandatory Relief only
41-45	80	Mandatory Relief only
46-50	85	5
51-55	90	10
56-60	95	15
61-70	100	20

Exclusions

- Organisations carrying out activities that are not deemed beneficial to the local community will be excluded from the Discretionary Rate Relief Scheme.
- Organisations operating restrictive membership schemes will be excluded from the Discretionary Rate Relief Scheme.
- Charity Shops will be restricted to Mandatory Rate Relief only (80%).
- Overseas Aid Organisations, National Charities and those affiliated to national charities, will be restricted to Mandatory Relief
- Social Clubs will be restricted to Mandatory Relief only

Part 2

Rate Relief for Properties that are Partially Unoccupied for a Temporary Period

21.0 Legal Background

21.1 Under section 44a of the Local Government Finance Act 1988 the Council has a discretionary power to allow rate relief where a property is partly occupied for a temporary period.

21.2 The granting of this relief is entirely under the discretion of Slough Borough Council and each case will be considered on its merits and be referenced to the interests of Slough Council Tax payers.

21.3 Applications will be considered where the premises are partly unoccupied due to:

- a) full occupation being phased in over a period of time
- b) full vacation occurring in stages over a period of time
- c) temporary occupation due to remedial building or refurbishment works, fire damage or similar

22.0 Calculation of Rate Relief

21.1 The amount of relief is calculated on a statutory basis based on the rateable value of the empty portion of the property. The appropriate rateable value is provided by the Valuation Office Agency.

23.0 Cost to the Council

23.1 Relief is generally funded partly from the Council's collection fund, certain reliefs or exemptions are partly by central government.

23.2 The Localism Act 2011 has changed the financial cost of awarding charitable relief. This means that with effect from the 1st April 2013 for every pound collected in business rates 49p is retained by Slough Borough Council. Consequently the cost of awarding relief is 49% of the total amount awarded in relief, subject to possible tapers.

23.3 The Council recognises that awarding partially occupied rate relief (also referred to as Section 44a Relief) is beneficial to local businesses and can contribute to the Sustainable Community Strategy, priority of Economy and Skills.

24.0 Policy

24.1 A ratepayer is liable for the full business rate whether a property is wholly occupied or only partly occupied. Where a property is partly occupied for a short time, the local authority has discretion to award relief on the unoccupied part

24.2 The Council recognises the important part this relief can play in the economic regeneration of the Borough and will give serious consideration to each complete application submitted

24.3 Relief can only be awarded where the partial occupation is of a temporary nature. Where the same area, or part of the same area, is, or is expected to be, unoccupied for a period in excess of one year the Council will not consider this to be of a temporary nature.

24.4 From 1 April 2008, as a consequence of the reforms to empty property relief, the empty part will receive a complete exemption from business rates for the first 3 months it is empty (or, if it is an industrial property, for the first 6 months). After the initial rate-free period expires, in most cases the apportionment will cease to have effect and the occupied business rate will apply to the whole property.

25.0 Applications

25.1 To qualify for relief the ratepayer is required to make a written application and must supply a plan of the property with the unoccupied portions clearly identified.

26.0 Verification of Claim

26.1 The Council will require access to the property during normal working hours within four weeks of receiving the application, to verify the claim.

26.2 Further access may be required on at least one occasion each month, during normal office hours, during the period for which relief is being awarded.

26.3 Relief will not be awarded under any circumstance where it is not possible to verify the claim.

26.4 There will be no retrospective granting of relief where a request is made after the premises become fully operational or fully vacated.

27.0 The Decision Making Process

27.1 All applications will be considered on an individual basis.

27.2 In order to ensure there is a fair and consistent approach to the award of relief, all applications will be considered within the guidelines of this policy.

27.3 All applications will be considered on an individual basis by the Business Rates Manager who will provide an in depth report and recommendations which will include but not be limited to review sheet, with findings and financial implications and initial recommendations to the Council's Section 151 officer.

27.4 A written record will be kept of the decision and of the factors considered in the process. This record will be available to the applicant free of charge on request.

27.5 The decision will be notified to the applicant in writing and where less than the maximum amount of relief is granted an explanation of the reasons why full relief was not granted will be given.

27.6 Appeals against awards to be determined by a Member Appeals Panel.

27.7 Details of the recipients and the amount of awards will be reported to the Cabinet annually.

28.0 Interest of Officer and Members

28.1 Officers and Members who have an interest in any aspect of an application for relief must not participate in the decision making process and must declare their interest.

28.2 Examples of interests include those in the following list. However, the list is not intended to be exhaustive.

- An interest in the business making an application
- A close relative who has an interest in the business making an application
- An interest in the property for which the relief is being sought
- In interest in a similar business

Where an officer is unsure whether they have an interest they should seek advice from the Section 151 Officer . Where a Councillor is unsure whether they have an interest they should seek advice from the Council's Monitoring Officer.

These three Heads of Service (i.e. Section 151 officer, Democratic Support & Legal) may in turn need to liaise with the Head of Revenue and Benefits on any case referred to them (e.g. where cases of conflict of interest will need to be monitored by Revenue Services on an on-going basis).

29.0 Appeals

29.1 The ratepayer may appeal against a decision to refuse relief within four weeks of being notified of the refusal.

29.2 Any appeal must be in writing and should set out the reasons for the appeal.

29.3 Appeals will be considered by the Members Appeal Panel whose decision will be final.

30.0 Duration of Relief

30.1 Relief will end under the following circumstances:

- a) At the end of a financial year
- b) All or part of the unoccupied area becoming occupied
- c) A change of liable person
- d) Where all or part of the unoccupied area has remained unoccupied for one year*

30.2 A new application may be submitted immediately if relief ends for any of the reasons numbered from (a) to (c) above.

31. Payment of Business Rates

31.1 Payment of Business rates cannot be withheld because an application has been submitted or pending the receipt of the Section 44A Certificate from the Valuation Officer.

31.2. Unless otherwise agreed, ratepayers are required to continue to pay, in accordance with the latest demand notice, pending the outcome of an application

Part 3

Business Rate Relief on the Grounds of Hardship

32.0 Legal Background

32.1 Under section 49 of the Local Government Finance Act 1988, the Council has a discretionary power to allow Business Rates relief to relieve hardship. The hardship does not necessarily need to be financial in nature.

32.2 In considering applications for hardship relief the Council must have regard for the interest of the community as a whole. This includes the cost to the community and the benefits, or disadvantages of awarding hardship relief.

33.0 Costs to the Council

33.1 There is a cost to the Council of 49% of the total amount awarded for Business Rates hardship relief which must be met from the Council's collection fund. The remaining cost is borne by central Government.

34.0 Policy

Business Rates

34.1 There is no definition in the legislation for 'hardship', and as the scheme is aimed at covering unforeseen events it is not possible to list precise criteria.

34.2 However, a 'crisis' would have to result in a serious loss of income, trade or have a major effect on the services that can be provided for Business Rates

34.3 'Exceptional circumstances' will usually be circumstances that are outside the control of the business or organisation and are beyond the normal risks faced by businesses. The effect of strikes within a business or organisation increased running costs and increased competition would not be considered as 'exceptional circumstances' as they are normal business risks.

34.4 As a general rule, circumstances that would be covered by a commercial insurance policy or by compensation from public funding would not be considered

34.5 The Council recognises that there may be occasional circumstances in which the use of this power is beneficial to ratepayers or the community. However, in accordance with Government guidelines it accepts that this power should be used sparingly and only in the most exceptional circumstances.

34.6 All requests for hardship relief will be considered on an individual basis and decisions will be made in accordance with this policy and where the Council is satisfied that:

- a) The ratepayer will suffer hardship if the relief is not granted
- b) There is a direct benefit to the ratepayer, or the community, and there is no adverse impact to other ratepayers or the community as a result of awarding relief
- c) The cost to local taxpayers is proportional to the benefits to the community

35.0 Applications

35.1 Applications must be made in writing by the ratepayer, their agent or someone authorised to act on their behalf .

35.2 Applications must provide the following information as appropriate

For Business Rates

1. The reason for the application
2. A set of the most recent accounts
3. A set of the last audited accounts
4. An up to date trading statement showing the current financial situation of the business
5. Details of the amount of relief requested
6. An explanation of the benefits to the community arising from and award of relief.
7. All other eligible discounts/reliefs have been awarded to the ratepayer.
8. The liable person for a unoccupied property has made their best efforts to sell or let the property and to levy a Business Rates charge would cause them exceptional financial hardship.
9. The Council's finances allow for a reduction to be made and it is reasonable to do so in light of the impact on other chargepayers and the community.

36.0 Additional Items

36.1 The following items contained in the policy for the award of relief for charities and not-for-profit organisations will also apply in respect of applications for business rate relief on the grounds of hardship.

37.0 State Aid Regulations

37.1 There are European Union regulations which restrict the award of state aid and under certain circumstances the award of discretionary relief could be considered to be state aid.

37.2 These circumstances in which the EU regulations need to be considered will be where the organisation engages in commercial activities or competes with commercial bodies because of an activity it carries out. For example a not for profit training organisation that also provides training services to businesses.

37.3 If the organisation undertakes any commercial activity it must be commercially insignificant and localised so that there is no potential impact on intra-community trade, otherwise the regulations governing state aid will apply.

37.4 Guidance on State Aid is available via the government web site at

<https://www.gov.uk/government/publications/enterprise-zones-state-aid-and-business-rate-discounts>

37.5 All businesses applying for any Business Rates relief will need to confirm any other state aid they are receiving.

38.0 Information to Support Applications

38.1 In addition to the standard application form ratepayers will be required to supply supporting information such as audited accounts and articles of association. In some circumstances the Council may decide that it is necessary for one or more officers to visit the rated premises to establish further facts.

38.2 In some instances the Council may require the applicant to visit the Council's offices to provide verbal information in support of the application. Where a visit is required the Council will give a minimum of fourteen days notice of the date the visit is required.

38.3 The Council will not consider applications where the ratepayer has failed to provide information that has been requested, or where the ratepayer does not cooperate with the Council's request to visit a property.

38.4 It is recognised that some organisations may not currently keep records of sufficient detail to provide the information that is normally required to support an application. Where the Council is satisfied that the information is genuinely not available, and that the organisation has co-operated to provide all information that is available, the Council will consider the application based

on the information provided. Only one application will be considered in this way, and future applications must provide all information that is required.

39.0 Authority to award relief

39.1 All applications will be considered on an individual basis by the Head Revenues and Benefits who will provide an in depth report and recommendations which will include but not be limited to review sheet, with findings and financial implications and initial recommendations to the Council's Section 151 officer.

39.2 All applications for awards of Hardship Relief will be determined by the Council's S151 Officer.

39.3 All applications for awards of Hardship Relief will be subject to a maximum award of the equivalent of 6 months Business Rates payable.

39.4 A written record will be kept of the decision and of the factors considered in the process. This record will be available to the applicant free of charge on request.

39.6 The decision will be notified to the applicant in writing

39.7 Appeals against awards to be determined by a Member Appeals Panel.

39.8 Details of the recipients and the amount of awards will be reported to the Cabinet annually.

40.0 Interests of Officers and Members

40.1 Officers and Members who have an interest in any aspect of an application for relief must not participate in the decision making process and must declare their interest.

40.2 Examples of interests include those in the following list. However, the list is not intended to be exhaustive.

- An interest in the business making an application
- A close relative who has an interest in the business making an application
- An interest in the property for which the relief is being sought
- In interest in a similar business

Where an officer is unsure whether they have an interest they should seek advice from the Section 151 Officer . Where a Councillor is unsure whether they have an interest they should seek advice from the Council's Monitoring Officer.

These three Heads of Service (i.e. Section 151 officer, Democratic Support & Legal) may in turn need to liaise with the Head of Revenue and Benefits on any case referred to them (e.g. where cases of conflict of interest will need to be monitored by Revenue Services on an on-going basis).

41.0 Appeals

41.1 There is no statutory right of appeal against a decision regarding a hardship relief decision made by the Council. However, the Council recognises that ratepayers should be entitled to have a decision reviewed objectively if they are dissatisfied with the outcome.

41.2 The Council agrees to abide by the following appeals process and aggrieved ratepayers should make an appeal in accordance with the process.

41.3 Ratepayers will be notified of the appeals process in writing at the time that they are notified of the outcome of their request for rates relief.

41.4 This appeals process does not affect the Ratepayers legal rights.

42.0 Appeals Process

42.1 Appeals may only be made by the original applicant. An appellant may appoint an agent to act on their behalf and in such cases the Council will require written authorisation from the appellant before dealing with their agent.

42.2 Appeals against decisions will be considered by the Members Appeal Panel Decisions on appeals made by the Members Appeal Panel will be final.

42.3 Applicants must make an appeal within four weeks of the issue of the letter notifying them of the Council's decision.

42.4 Applicants will be notified of the date on which the appeal will be considered, which will be within eight weeks of receipt of the appeal, or as soon as reasonably practicable thereafter.

42.5 Applicants may appeal against the decision to award or not award relief, or against the level of relief awarded.

42.6 Appeals must be made in writing and must give the reasons why it is believed the decision should be amended. New or additional information may be included, but only if it is relevant to the decision making process.

42.7 The appellant does not have a right to appear in person but may make a request to present evidence in person. Such requests will be considered at the discretion of the Members Appeal Panel as appropriate.

42.8 The Members Appeal Panel can request a meeting with either the applicant and/or the appropriate Revenues and Benefits officer to hear

evidence in person. The Members Appeal Panel may nominate a representative or representatives to attend such meetings on its behalf.

42.9 Each application will be considered individually on its merit.

42.10 The appeal decision may be adjourned if further information is required from either party.

42.11 The applicant will be informed of the final decision, and the reasons for the decision within four weeks of the hearing.

42.12 Submitting an appeal does not affect the appellant's legal rights to challenge a decision made by the Council through the Judicial Review process.

43.0 Discontinuation of Applications or Appeals

43.1 If the Council has requested further evidence from the Ratepayer and this has not been received within four weeks the application or appeal will be deemed to have been discontinued.

43.2 Ratepayers will be notified in writing in these circumstances

44.0 Notifications and payment of award

44.1 The Council will consider applications within six weeks of the application and all supporting information being received or as soon as practicable thereafter.

44.2 Notification of the outcome of the decision will be made in writing within fourteen days of the decision being considered.

44.3 If your application is successful, the balance on your Business Rates account will be reduced. The maximum amount of help is 100% of your Business Rates liability . Any hardship payment will be made by way of reduction to your Business Rates charge.

45.0 Amount of Relief

45.1 Relief may be awarded as a fixed sum or as a percentage of the rates bill.

46.0 Duration of Relief

46.1 Relief will normally only be awarded retrospectively. However, where the applicant can show that the circumstances will remain the same for a period

up to the end of the current financial year relief may be award for the remainder of the year.

In all cases relief will end in the following circumstances:

1. At the end of a financial year
2. A change of liable person
3. The property becomes empty, or become occupied
4. The ratepayer enters any form of formal insolvency
5. The ratepayers financial circumstances change (the ratepayer must inform the Council if their circumstance change)

47.0 Examples of appropriate circumstances

47.1 The following examples indicate circumstances where it may be appropriate to award relief. They are included in this policy in the form of broad general guidelines and are not intended to be prescriptive.

In the first instance the District Valuation Officer will be asked to review the assessment.

- a) The ratepayer is severely or terminally ill
- b) Without rate relief the business will close and deprive local residents of an essential service.
- c) The ratepayer's business has been detrimentally affected by circumstances beyond the ratepayers control and that do no constitute part of the normal risks in running a business (e.g. a natural disaster, an unusual or uncontrollable event in the neighbourhood of the business such as a fire making the immediate area of the business unsafe).

48.0 Action to recover unpaid Business Rates

48.1 Once an application, or an appeal, is received for Hardship Relief no action will be taken to recover unpaid charges until fourteen days after the decision has been notified to the ratepayer.

48.2 In the event of an application or appeal being discontinued recovery action may be commenced seven days after the Ratepayer has been notified of the discontinuation.

49.0 Promotion of Rate Relief

49.1 The Council will promote the availability of hardship relief, and this policy, in the following ways.

- All demands will have accompanying information explaining the availability of relief.

- Employees who deal with enquiries from Ratepayers will be trained in all aspects of this policy
- The Council will work in partnership with other organisations that may have a stake in this area.
- The policy will be published on the Council's web site and printed copies will be made available to ratepayers and other stakeholders on request.

Part 4

General Rate Relief

50.0 Legal Background

50.1 Section 69 of the Localism Act 2011 amends the Local Government Finance Act 1988 to allow local authorities the discretion to award rate relief to all types of businesses.

50.2 The granting of this relief is entirely under the discretion of Slough Borough Council and each case will be considered on its merits and be referenced to the interests of Slough Council Tax payers.

51.0 Calculation of Rate Relief

51.1 The amount of relief is will be determined by Slough Borough Council

52.0 Cost to the Council

52.1 Relief is generally funded partly from the Council's collection fund, certain reliefs or exemptions are partly by central government.

52.2 The Localism Act 2011 has changed the financial cost of awarding charitable relief. This means that with effect from the 1st April 2013 for every pound collected in business rates 49p is retained by Slough Borough Council. Consequently the cost of awarding relief is 49% of the total amount awarded in relief, subject to possible tapers.

53.0 Policy

53.1 Any ratepayer applying for discretionary rate relief who does not meet the criteria for relief under the specifically named categories mentioned in this policy, may apply for general rate relief. Relief will be considered on the individual merits of each case, having due regard to:

- The ratepayer must not be entitled to any other Rate Relief including Mandatory or Discretionary Rate Relief
- The ratepayer must not be an organisation that could receive relief as a non profit making organisation or as Community Amateur Sports Club
- The ratepayer must occupy the premises - no relief will be granted for unoccupied properties

53.2 Consideration will only be given to businesses where awarding the relief will provide a major benefit to the tax payers of Slough Borough Council and the authority.

53.3 Consideration will be given to applications from the following

- If the ratepayer is a new business coming into the Slough Borough Council area
- If the ratepayer creates new employment opportunities for a minimum of 5 employee's for a period of twelve months for individuals:

- who reside in the Slough Borough Council area

and

- who have been unemployed* for a period of six months (continuous) Are they going to sign a declaration to this effect?

* Unemployed refers to those in receipt of Job Seekers Allowance or Employment Support Allowance.

- The premises and the organisation must be of significant benefit to the residents of the Slough Borough Council area
- If the ratepayer provides:
 - Facilities to certain priority groups such as elderly, disabled, minority or disadvantaged groups
 - Significant employment or employment opportunities to residents of the Slough Borough Council
 - Residents of the Council with such services, opportunities or facilities that cannot be obtained locally or are not provided by another organisation
- If the ratepayer complies with all legislative requirements and operates in an ethical, sustainable and environmentally friendly manner at all times
-
- The impact and best interests of the Council Tax payers of Slough Borough Council
- The financial status of the applicant

53.4 Consideration will also be given to application which aid access to **free** to use cash machines.

Recent reports have highlighted the difficulties of obtaining cash in certain localities. We will therefore consider applications in order to provide relief to cash machines where there is a clear community benefit, such as where cash

machine providers commit to introduce extra cash machines or reduce charges on existing machines.

53.5 The Council recognises the important part this relief can play in the economic regeneration of the Borough and will give serious consideration to each complete application submitted

54.0 Applications

54.1 To qualify for relief the ratepayer is required to make a written application, setting out, as part of the application; the benefits that the ratepayer considers will accrue to the Slough Borough Council Taxpayers as a result of the award.

54.2 The application must demonstrate how the ratepayer meets the criteria outlined above

54.3 Applications in respect of a new liability will be determined from the date the liability commences if the application is made within 28 days of the dispatch of the Business Rates bill and for existing liability from the date the application is submitted.

55.0 Verification of Claim

55.1 The Council will request documentation to verify the claim which must be submitted within 28 days of the request

55.2 The Council may chose to visit the premises, and access must be given within 28 days of the request.

55.3 Failure to provide access or documentation within the timescale will render you application void.

55.4 Reapplications can be made at any future time but the award will only be made from the date that the application is received by Slough Borough Council

56.0 Authority to Award Relief

56.1 All applications will be considered on an individual basis by the Section 151 officer in conjunction with the Chief Executive

56.2 A written record will be kept of the decision and of the factors considered in the process. This record will be available to the applicant free of charge on request.

56.3 The decision will be notified to the applicant in writing

56.4 Appeals against awards to be determined by a Member Appeals Panel.

56.5 Details of the recipients and the amount of awards will be reported to the Cabinet annually.

56.0 Interests of Officers and Members

56.1 Officers and Members who have an interest in any aspect of an application for relief must not participate in the decision making process and must declare their interest.

56.2 Examples of interests include those in the following list. However, the list is not intended to be exhaustive.

- An interest in the business making an application
- A close relative who has an interest in the business making an application
- An interest in the property for which the relief is being sought
- In interest in a similar business

Where an officer is unsure whether they have an interest they should seek advice from the Section 151 Officer . Where a Councillor is unsure whether they have an interest they should seek advice from the Council's Monitoring Officer.

These three Heads of Service (i.e. Section 151 officer, Democratic Support & Legal) may in turn need to liaise with the Head of Revenue and Benefits on any case referred to them (e.g. where cases of conflict of interest will need to be monitored by Revenue Services on an on-going basis).

57.0 Appeals

57.1 There is no statutory right of appeal against a decision regarding a General Rate Relief decision made by the Council. However, the Council recognises that ratepayers should be entitled to have a decision reviewed objectively if they are dissatisfied with the outcome.

57.2 The Council agrees to abide by the following appeals process and aggrieved ratepayers should make an appeal in accordance with the process.

57.3 Ratepayers will be notified of the appeals process in writing at the time that they are notified of the outcome of their request for rates relief.

57.4 This appeals process does not affect the Ratepayers legal rights.

58.0 Appeals Process

58.1 Appeals may only be made by the original applicant. An appellant may appoint an agent to act on their behalf and in such cases the Council will require written authorisation from the appellant before dealing with their agent.

58.2 Appeals against decisions will be considered by the Members Appeal Panel. Decisions on appeals made by the Members Appeal Panel will be final.

58.3 Applicants must make an appeal within four weeks of the issue of the letter notifying them of the Council's decision.

58.4 Applicants will be notified of the date on which the appeal will be considered, which will be within eight weeks of receipt of the appeal, or as soon as reasonably practicable thereafter.

58.5 Applicants may appeal against the decision to award or not award relief, or against the level of relief awarded.

58.6 Appeals must be made in writing and must give the reasons why it is believed the decision should be amended. New or additional information may be included, but only if it is relevant to the decision making process.

58.7 The appellant does not have a right to appear in person but may make a request to present evidence in person. Such requests will be considered at the discretion of the Members Appeal Panel as appropriate.

58.8 The Members Appeal Panel can request a meeting with either the applicant and/or the appropriate Revenues and Benefits officer to hear evidence in person. The Members Appeal Panel may nominate a representative or representatives to attend such meetings on its behalf.

58.9 Each application will be considered individually on its merit.

58.10 The appeal decision may be adjourned if further information is required from either party.

58.11 The applicant will be informed of the final decision, and the reasons for the decision within four weeks of the hearing.

58.12 Submitting an appeal does not affect the appellant's legal rights to challenge a decision made by the Council through the Judicial Review process.

59.0 Discontinuation of Applications or Appeals

59.1 If the Council has requested further evidence from the Ratepayer and this has not been received within four weeks the application or appeal will be deemed to have been discontinued.

59.2 Ratepayers will be notified in writing in these circumstances

60.0 Notifications and payment of award

60.1 The Council will consider applications within six weeks of the application and all supporting information being received or as soon as practicable thereafter.

60.2 Notification of the outcome of the decision will be made in writing within fourteen days of the decision being considered.

60.3 If your application is successful, the balance on your Business Rates account will be reduced.

61.0 Amount of Relief

61.1 Relief may be awarded as a fixed sum or as a percentage of the rates bill.

62.0 Duration of Relief

62.1 Relief will normally only be awarded for the financial year the application was submitted.

In all cases relief will end in the following circumstances:

1. At the end of a financial year
2. A change of liable person
3. The property becomes empty, or become occupied
4. The ratepayer enters any form of formal insolvency
5. The ratepayers financial circumstances change (the ratepayer must inform the Council if their circumstance change)

63.0 Payment of Business Rates

63.1 Payment of Business rates cannot be withheld because an application has been submitted

63.2 Unless otherwise agreed, ratepayers are required to continue to pay, in accordance with the latest demand notice, pending the outcome of an application

Part 5

Reoccupation Relief

64.0 Introduction

64.1 The Chancellor in the Autumn Statement on 5th December 2013 announced Reoccupation Relief for reoccupation of shops that have been empty for a long period of time and reward businesses that make this happen. Local authorities will administer this business rates “reoccupation relief”.

64.2 The Chancellor announced that 50% business rates discount can be awarded for up to 18 months for businesses moving into previously empty retail premises between 1 April 2014 and 31 March 2016, up to State Aid De Minimis limits.

64.3 The legislation was amended to introduce this change under the discretionary powers which means that each Local Authority needs to develop a policy to deal with the operation and delivery of the relief.

65.0 How the relief will be provided?

65.1 As this is a temporary measure that applies to ratepayers moving into previously empty retail premises between 1 April 2014 and 31 March 2016 only. The government is not changing the legislation around the reliefs available to properties, instead the Government will, 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.

65.2 It will be for individual local billing authorities to adopt a local scheme and decide in each individual case when to grant relief under section 47.

65.3 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). The Government expects local government to grant relief to qualifying ratepayers.

65.4 Central Government will reimburse billing authorities and those major precepting authorities within the rates retention system for the actual cost to them under the rates retention scheme of the relief that falls within the definitions in their guidance issued in April 2014. Local authorities will provide an estimate of their likely total cost for providing the relief in their National Non Domestic Rate Return 1 (NNDR1) for 2014-15, 2015-16, 2016-17 and 2017-18. Central government will provide payments of the local authorities’ share to authorities at the end of the relevant years.

66.0 Who will be eligible for Relief

66.1 The Government will fund 50% rate relief for up to 18 months, for businesses moving into previously empty retail premises between 1 April 2014 and 31 March 2016, up to State Aid De Minimis limits.

66.2 Properties that will benefit from the relief will be occupied hereditaments that:

When previously in use, were wholly or mainly used for retail as set out in paragraphs below:

- Were empty for 12 months or more immediately before their reoccupation
- Become reoccupied between 1 April 2014 and 31 March 2016
- Are being used for any use (i.e. not just retail use) except as set out in paragraph 3.6 below

66.3 There is no rateable value limit for the hereditament in respect of either the previous or reoccupied use. However, State Aid De Minimis limits may limit the amount of relief given.

66.4 What is retail use?

In relation to a premises' previous use for the purposes of Reoccupation Relief Slough Borough Council considers retail to mean:

- (a) Hereditaments that were being used for the sale of goods to visiting members of the public:
- Shops (such as: florist, bakers, butchers, grocers, greengrocers, jewellers, stationers, off licence, chemists, newsagents, hardware stores, supermarkets, etc)
 - Charity shops
 - Opticians
 - Post offices
 - Furnishing shops/ display rooms (such as: carpet shops, double glazing, garage doors)
 - Car/ caravan show rooms
 - Second hand car lots
 - Markets
 - Petrol stations
 - Garden centres
 - Art galleries (where art is for sale/hire)
- (b) Hereditaments that were being used for the provision of the following services principally to visiting members of the public:

- Hair and beauty services (such as: hair dressers, nail bars, beauty salons, tanning shops, etc)
- Shoe repairs/ key cutting
- Travel agents
- Ticket offices e.g. for theatre
- Dry cleaners
- Launderettes
- PC/ TV/ domestic appliance repair
- Funeral directors
- Photo processing
- DVD/ video rentals
- Tool hire
- Car hire

(c) Hereditaments that were being used for the provision of the following services principally to visiting members of the public:

- Financial services (e.g. banks, building societies, bureaux de change, payday loan shops, betting shops, pawn brokers)
- Other services (e.g. estate agents, letting agents, employment agencies)

(d) Hereditaments that were being used for the sale of food and/ or drink to visiting members of the public:

- Restaurants
- Takeaways
- Sandwich /Coffee shops
- Pubs
- Bars

66.5 The list set out above is not intended to be exhaustive but is a guide provided by Central Government as to the types of uses that Government considers for this purpose to be retail. Slough Borough Council will consider for relief all those that are broadly similar in nature to those above and, if so, to consider them to be retail. Conversely, properties that were not broadly similar in nature to those listed above will not be considered to be retail.

66.6 Reoccupied use

66.7 The new use of the reoccupied premises can be for any use (i.e. not just retail uses) except for hereditaments wholly or mainly being used as betting shops, payday loan shops, pawn brokers, off licences (licensed to sell alcohol for consumption off the premises) , Licensed sex establishments or takeaways designated as A5 use

66.8 The scheme applies to all types and uses of non-domestic hereditaments (other than those occupied by the Billing Authority).

66.9 Splits, mergers, and changes to existing hereditaments

Where a new hereditament has been created by a split or merger of hereditament(s), the new hereditament will be eligible for the Reoccupation Relief where at least half of the floor area of the new hereditament is made up of retail hereditaments that have been empty for 12 months or more (subject to meeting the other criteria in this policy).

Where a hereditament in receipt of Reoccupation Relief splits or merges to form new hereditaments, the new hereditaments will not be eligible for the remaining term of Reoccupation Relief.

Where a hereditament in receipt of Reoccupation Relief becomes unoccupied for any period of time less than 12 months it will not be eligible for any further Reoccupation Relief on occupation. However, if a hereditament that has previously received Reoccupation Relief becomes empty for 12 months or more it will be eligible for an additional 18 months Reoccupation Relief if the criteria are met.

66.10 Change of ratepayer

The relief will run with the property rather than the ratepayer. So if a hereditament is in receipt of Reoccupation Relief and a new ratepayer becomes liable for the property they will benefit from the remaining term of the relief, subject to the new ratepayer's State Aid de minimis limits.

66.11 Enterprise Zones

Where a property is eligible for Enterprise Zone relief, that relief should be granted and this will be funded under the rates retention scheme by a deduction from the central share. If a property in an Enterprise Zone is not eligible for Enterprise Zone relief, or that relief has ended, Reoccupation Relief may be granted in the normal way, and this would be reimbursed by grant under section 31 of the Local Government Act 2003.

67.0 How much relief will be available?

67.1 Relief will be available for 18 months from the first day the hereditament becomes occupied as long as the first day falls between 1 April 2014 and 31 March 2016, subject to the hereditament remaining continuously occupied.

67.2 The eligibility for the relief and the relief itself will be assessed and calculated on a daily basis.

67.3 Under this scheme the relief available for each property is 50% of the business rates liability after any mandatory or other discretionary reliefs (other than retail relief) have been applied, up to State Aid De Minimis limits. The

relief should be calculated ignoring any prior year adjustments in liabilities which fall to be liable on the day. (See Appendix 1 of this policy)

67.4 Councils may use their discretionary powers to offer further discounts outside this scheme (and under local rate retention, 50 per cent of the cost would be locally funded and 50 per cent funded by central government).

68.0 State Aid

68.1 There are European Union regulations which restrict the award of state aid and under certain circumstances the award of discretionary relief could be considered to be state aid. However Reoccupation Relief will be State Aid compliant where it is provided in accordance with the De Minimis Regulations (1407/2013)

68.2 The De Minimis Regulations allow an undertaking to receive up to €200,000 of De Minimis aid in a three year period (consisting of the current financial year and the two previous financial years).

68.3 These circumstances in which the EU regulations need to be considered will be where the organisation engages in commercial activities or competes with commercial bodies because of an activity it carries out. For example a not for profit training organisation that also provides training services to businesses.

68.4 If the organisation undertakes any commercial activity it must be commercially insignificant and localised so that there is no potential impact on intra-community trade, otherwise the regulations governing state aid will apply.

68.5 All applicants will be required to complete a declaration form (Appendix 2 of this policy) to confirm that they have not received more than the De Minimis amount of State Aid.

68.6 Guidance on State Aid is available via the government web site at

<https://www.gov.uk/government/publications/enterprise-zones-state-aid-and-business-rate-discounts>

69 Administration

69.1 Slough Borough Council will administer the scheme under the guidelines set out by the Department for Communities and Local Government dated 1st April 2014

69.2 It will provide relief as outlined above to all occupied retail premises that were previously empty for 12 months or more

69.3 The scheme is fully funded by central Government.

69.4 The reliefs awarded will be administered by the Business Rates team who will provide monthly reports to the Section 151 officer for approval.

Appendix 1 Reoccupation Relief

Calculation examples for 2014-15

Example 1 – A property that was previously a pub and was empty for 14 months becomes occupied on 1 April 2014 as a restaurant with a rateable value of £40,000.

Rateable Value = £40,000

Rates due (excluding any reliefs) = £40,000 x 0.482 = £19,280

Minus Reoccupation Relief for 2014-15 = £19,280 x 0.5 = £9,640

Minus 12 months retail relief = £9,640 - £1,000 = £8,640

Rates due 2014-15 (including reoccupation and retail relief) = **£8,640**

Example 2 – A property that was previously a small department store and was empty for 2 years splits into the following 2 separate hereditaments which become occupied on 1 April 2014:

a) a gym with a rateable value of £10,000

b) an office with a rateable value of £70,000

Gym:

Rateable Value = £10,000

Rates due (excluding any reliefs) = £10,000 x 0.471 = £4,710

Minus small business rate relief of 33% (£3,140) = £1,570

Minus Reoccupation Relief of 50% = £1,570 x 0.5 = £785

Rates due (including all reliefs) = **£785**

Office

Rateable Value = £70,000

Rates due (excluding any reliefs) = £70,000 x 0.482 = £33,740

Minus Reoccupation Relief for 2014-15 = £33,740 x 0.5 = £16,870

Rates due 2014-15 (including reoccupation relief) = **£16,870**

Appendix 2 Reoccupation Relief

'De minimis' declaration

Dear []

BUSINESS RATES ACCOUNT NUMBER: _____

The value of the business rates Reoccupation Relief to be provided to [name of undertaking] by [name of local authority] is £ [] (Euros []).

This award shall comply with the EU law on State Aid on the basis that, including this award, [name of undertaking] shall not receive more than €200,000 in total of De Minimis aid within the current financial year or the previous two financial years). The De Minimis Regulations 1407/2013(as published in the Official Journal of the European Union L352 24.12.2013) can be downloaded at <http://eur-lex.europa.eu>

If you have previously received De Minimis aid, please list below. If you have not previously received De Minimis aid, please mark as 'nil'.

Amount of De Minimis aid Euro's	Date of aid	Organisation providing aid	Nature of aid

I confirm that:

1) I am authorised to sign on behalf of _____ [name of undertaking]; and

2) _____ [name of undertaking] shall not exceed its De Minimis threshold by accepting this Reoccupation Relief.

SIGNATURE:

NAME:

POSITION:

BUSINESS:

ADDRESS:

DATE:

Part 6

Retail Relief

70.0 Introduction

70.1 The government in the Autumn Statement on 5th December 2013 announced that they will be providing Retail Relief for 2014-15 and 2015-16 for certain retail premises.

70.2 They have issued guidance on the implementation of the Retail Relief but on the basis that they have issued the changes under Section 47 of the Local Government Finance Act 1988 as amended; the local authority has to define a policy for the administration of the relief.

70.3 The government has noted that the retail sector is changing, particularly due to internet shopping, and many high streets are experiencing challenges as they look to adapt to changing consumer preferences in how people shop. The Government wishes to support town centres in their response by providing particular support to retailers.

70.4 The government wish to provide a relief of up to £1,000 to all occupied retail properties with a rateable value of £50,000 or less in each of the years 2014- 15 and 2015-16.

71.0 How the relief will be provided?

71.1 As this is a measure for 2014-15 and 2015-16 only, the Government is not changing the legislation around the reliefs available to properties. Instead the Government will, reimburse local authorities that use their discretionary relief powers, introduced by the Localism Act to grant relief.

71.2 It will be for individual local billing authorities to adopt a local scheme and decide in each individual case when to grant relief under section 47.

71.3 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). The Government expects local government to grant relief to qualifying ratepayers.

72.0 Who will be eligible for Relief

72.1 Properties that will benefit from the relief will be occupied hereditaments with a rateable value of £50,000 or less, that are wholly or mainly being used as shops, restaurants, cafes and drinking establishments, defined as premises that are being used for the sale of goods to visiting members of the public:

- Shops (such as: florist, bakers, butchers, grocers, greengrocers, jewellers, stationers, chemists, newsagents, hardware stores, supermarkets, etc)
- Charity shops
- Opticians
- Post offices
- Furnishing shops/ display rooms (such as: carpet shops, double glazing, garage doors)
- Car/ caravan show rooms
- Second hand car lots
- Markets
- Petrol stations
- Garden centres
- Art galleries (where art is for sale/hire)
- Hair and beauty services (such as: hair dressers, nail bars, beauty salons, tanning shops, etc)
- Shoe repairs/ key cutting
- Travel agents
- Ticket offices e.g. for theatre
- Dry cleaners
- Launderettes
- PC/ TV/ domestic appliance repair
- Funeral directors
- Photo processing
- DVD/ video rentals
- Tool hire
- Car hire
- Restaurants
- Sandwich shops
- Coffee shops
- Pubs
- Bars

72.2 To qualify for the relief the hereditament should be wholly or mainly being used as a shop, restaurant, cafe or drinking establishment. In a similar way to other reliefs (such as charity relief), this is a test on use rather than occupation. Therefore, hereditaments which are occupied but not wholly or mainly used for the qualifying purpose will not qualify for the relief.

72.3 The list set out above is not intended to be exhaustive as it would be impossible to list the many and varied retail uses that exist. There will also be mixed uses.

72.4 As the grant of the relief is discretionary, authorities may choose not to grant the relief if they consider that appropriate, for example where granting the relief would go against the authority's wider objectives for the local area. We would encourage councillors to be consulted on the final scheme that the local authority adopts, so there is a clear line of accountability in case of a dispute on the final local scheme that is adopted.

72.5 The list below sets out the types of uses that government does not consider to be retail use for the purpose of this relief. Again, it is for local authorities to determine for themselves whether particular properties are broadly similar in nature to those below and, if so, to consider them not eligible for the relief under their local scheme.

- Financial services (e.g. banks, building societies, cash points, bureau de change, payday lenders, betting shops, pawn brokers)
- Other services (e.g. estate agents, letting agents, employment agencies)
- Medical services (e.g. vets, dentists, doctors, osteopaths, chiropractors)
- Professional services (e.g. solicitors, accountants, insurance agents/ financial advisers, tutors)
- Post office sorting office

In addition Slough Borough Council will also exclude takeaways (Defined as A5) off licences (premises licensed to sell alcohol for consumption off the premises) Licensed Sex Establishments.

73.0 How much relief will be available?

73.1 The total amount of government-funded relief available for each property for each of the years under this scheme is £1,000. The amount does not vary with rateable value and there is no taper.

73.2 There is no relief available under this scheme for properties with a rateable value of more than £50,000.

73.3 The eligibility for the relief and the relief itself will be assessed and calculated on a daily basis. The following formula should be used to determine the amount of relief to be granted for a particular hereditament in the financial year:

Amount of relief to be granted = £1000 x A/B

Where:

A is the number of days in the financial year that the hereditament is eligible for relief; and

B is the number of days in the financial year

The relief will be applied against the net bill after all other reliefs.

73.4 Where the net rate liability for the day after all other reliefs but before retail relief is less than the retail relief, the maximum amount of this relief will be no more than the value of the net rate liability. This should be calculated ignoring any prior year adjustments in liabilities which fall to be liable on the day.

73.5 The relief must be applied to the new bills when they are dispatched and amendments made when the information is available to the Business Rates section as necessary.

73.6 Ratepayers that occupy more than one property will be entitled to relief for each of their eligible properties, subject to State Aid de minimis limits.

74.0 State Aid

74.1 There are European Union regulations which restrict the award of state aid and under certain circumstances the award of discretionary relief could be considered to be state aid.

74.2 These circumstances in which the EU regulations need to be considered will be where the organisation engages in commercial activities or competes with commercial bodies because of an activity it carries out. For example a not for profit training organisation that also provides training services to businesses.

74.3 If the organisation undertakes any commercial activity it must be commercially insignificant and localised so that there is no potential impact on intra-community trade, otherwise the regulations governing state aid will apply.

74.4 Guidance on State Aid is available via the government web site at

<https://www.gov.uk/government/publications/enterprise-zones-state-aid-and-business-rate-discounts>

75.0 Administration

75.1 Slough Borough Council will administer the scheme under the guidelines set out by the Department for Communities and Local Government dated January 2014.

75.2 It will provide relief of up to £1,000 to all occupied retail premises with a rateable value of £50,000 or less in each of the years 2014-15 and 2015-16.

75.3 The scheme is fully funded by central Government.

75.4 The retail reliefs awarded will be administered by the Business Rates team who will provide monthly reports to the Section 151 officer for approval.

Part 7

National Non-Domestic Rates Discount Scheme to attract Inward Investment

76.0 Introduction

76.1 Clause 69 of the Localism Act 2011 amends section 47 of the Local Government Finance Act 1988 to allow local authorities to grant discounts, in relation to business rates as it thinks fit. The guidance states:

“Give councils the power to set local discounts on business rates, provided that they are funded locally.”

76.2 It is subject to the condition that, except in the limited circumstances specified

- 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 (not business rate payers).

76.3 The amendments also require a local authority to have regard to any relevant guidance issued by the Secretary of State when deciding whether to grant relief under section 47 of the 1988 Act. No guidance has yet been issued, but it may be at any time.

76.4 This amendment to the business rate policy is designed to:

- attract business which will directly and indirectly make a significant contribution to the scale and robustness of the business base in the town
- deliver significant employment opportunities for local people
- add further to the attractiveness of the town as a place to invest whether by:
 - adding a new key sector or increasing the critical mass of business in a key sector;
 - adding to the countries investing in the town or increasing the critical mass of business from a target inward investing country
 - attract businesses which will create demand in the local supply chain
 - in the long term increase the business rates base and therefore income to the Council and benefit to the council taxpayer in general

77.0 Criteria

77.1 The application process as set out in the main policy (section 6) should be followed. The application must be made in writing. All other sections of the

main policy will also apply e.g. the decision making process and appeal process.

77.2 As part of the application, the applicant must clearly demonstrate why they believe it is in the interests of the local council tax payer for the relief to be granted. Applications should support Slough Borough Council's economic development priorities as set out in the Slough Wellbeing Strategy.

77.3 Each case will be considered on its merits and the degree to which it demonstrates the benefits to both the community and the council tax payer.

77.4 Agreement of a business rate discount will be based on the following criteria:

- Whether the organisation assists in developing a priority sector within the borough.
- Whether the organisation provides inward investment from a country outside the United Kingdom and is one of the initial companies from that country locating in Slough.
- Whether the organisation provides a significant number of jobs which may be applied for by Slough residents and whether the organisation undertakes to advertise all of its vacancies locally and to pursue other measures which are likely to result in the recruitment of local people.
- Whether the organisation currently has or plans to provide skills and training for its staff, particularly to upskill its staff and where possible provides apprenticeship opportunities.
- Whether the organisation has made a commitment to remain in the borough for at least five years and whether the viability, sector and any background to the investment demonstrate the likelihood of this being the case.
- Whether the business where reasonable and appropriate is committed to support local economic development initiatives, e.g. Slough Aspire and to participate in local business partnerships.

An applicant may not be expected to deliver against all of these criteria but will be required to demonstrate that they will make a significant impact on the economy of the borough and bring community benefit through their combined delivery against these criteria.

77.5 The matters to be taken into consideration when determining whether to grant a discount are:

- That discount will be paid only on occupied premises.

- What other sources of local or national government support the business has received in the last two financial years preceding the application. This would not necessarily preclude a grant of discount but the total benefit derived from the public purse should be considered.
- The impact on other businesses in the area which provide the same or similar services or facilities including whether the award of relief could have an anti-competitive effect on other businesses.
- Whether the organisation provides residents with such services, opportunities or facilities that cannot be obtained locally or are not provided by another organisation.
- Whether the ratepayer can demonstrate they have complied or will comply with all legislative requirements and operate in an ethical, sustainable and environmentally friendly manner at all times.

77.6 The Council will not award Business Rate Discount in any circumstances where it appears that an award will result in the ratepayer receiving state aid that is above the current EU State Aid de minimis level.

77.7 Where the premises occupied are leased the Council will only consider a rate discount where the landlord has already committed to a rent discount.

77.8 Therefore each application must be accompanied by a statement signed by the appropriate person representing the business setting out the amount of state aid, including but not limited to rate relief, which the ratepayer has received within the previous three years. Applications will not be considered until this statement is received. The Council has the right to audit the recipient of any relief to ensure that the objectives set out in the grant determination have been met

77.9 In addition the following should be taken into account:

- The cost to the Council taxpayer, including the loss of income or of retained rates yield, in making an award and normally ensuring that any award brings a net financial benefit to the Council taxpayer over a five year period;
- The impact of the cost or loss of income in relation to the Council's overall financial situation;
- A grant of rate relief awarded under this policy shall apply for a limited period or level, not normally amounting to more than 50% of business rates in one financial year and shall not be renewable.

77.10 The amount of rate relief to be granted will be proportionate to the costs and benefits assessed as above.

77.11 Slough Borough Council works with the Local Enterprise Partnership's Business Growth Hub to ensure local businesses have access to advice and funding. If you feel that you can benefit from FREE expert business advice to support your finances, business planning, marketing or anything else, please make contact with The Growth Hub on tel: 0118 935 7115 or email info@berkshirebusinesshub.co.uk.

For any other business information please contact the economic development team at Slough Borough Council on 01753 875849

Business Retention and Inward Investment Incentive Application Form

Name	
Address	
Job title	
Name of Business	
Address of Business	
Which sector does your business fall into? (please tick)	<ol style="list-style-type: none"> 1. Energy and Water 2. Manufacturing 3. Construction 4. Services 5. Wholesale and retail, including motor trades 6. Transport storage 7. Accommodation and food services 8. Information and Communication 9. Financial and other business services 10. Public admin, education and health 11. Other services
What are your business objectives and purpose?	
Are you locating from a country outside of the UK?	<p style="text-align: center;">Yes / No</p> <p>If yes, which country:</p>
Will your business provide jobs in the local area? Please tick which type and how many	<p style="text-align: center;">Yes / No</p> <ul style="list-style-type: none"> • Administrative • Technical • Customer services

	<ul style="list-style-type: none"> • Managerial • Other
Will you advertise these jobs in the local press and local area?	Yes / No
Does your business provide training and education for staff?	Yes / No
Do you currently provide apprenticeship opportunities?	Yes / No
If NO, Do you intend to recruit new apprentices?	Yes / No
What length of lease are you committed to in your premises (<i>please tick</i>)	<ul style="list-style-type: none"> • 1-5 years • 6-10 years • 10 years +
What services, facilities or contributions do you make to the community?	
Does your business receive any form of financial assistance from any other organisation? eg: grant, commercial, sponsorship etc	
How would the award of relief to your business, benefit you?	

<p>Has your business previously received a discount in the past 3 years?</p>	<p>Yes / No</p> <p>If yes, please provide details</p>
<p>Has your business received a reduction in rateable value in the past 2 years eg. Small business rates relief</p> <p>If yes, please provide details</p>	
<p>Has your business received grants from any public bodies, including state aid in the last three years.</p> <p>If yes, please provide details</p>	
<p>Does your business comply with all legislative requirements and operate in an ethical, sustainable and environmentally friendly manner at all times?</p>	
<p>Any additional information that will support your claim</p>	
<p><i>Declaration :</i></p> <p><i>I declare that the details in this application are true and accurate to the best of my knowledge. I undertake to notify the Council immediately of any changes in the circumstances</i></p> <p>Name:</p> <p>Signature:</p> <p>Position:</p> <p>Contact telephone number:</p> <p>Email:</p> <p>Date:</p>	
