

**Report of the Portfolio Holder for Resources and Personnel Policy****Discretionary Non-Domestic Rate Relief Policy****1. Purpose of Report**

This report recommends the implementation of the Discretionary Non-Domestic Rate Relief Policy to replace the existing policy.

**2. Recommendation**

**Cabinet is asked to note the recommendations from the Policy Overview and Working Group and to RESOLVE that the updated Discretionary Non-Domestic Rate Relief Policy be approved.**

**3. Detail**

Discretionary Non-Domestic Rate Relief provides the Council with the ability to offer targeted financial support to businesses, charities, and community organisations where this delivers a wider economic or social benefit to the Borough. The proposed policy brings together all discretionary relief arrangements into a single framework, providing clarity on how applications will be assessed, how decisions will be made, and how relief will be administered in a consistent and transparent manner.

The implementation of a formal policy ensures that discretionary decisions are aligned with the Council's priorities and applied fairly across all applicants. The policy sets out clear eligibility principles, governance arrangements, and expectations placed on ratepayers. This approach will strengthen accountability, reduce ambiguity in decision-making, and provide Members with assurance that relief is being awarded in a controlled and proportionate way.

The policy reflects the need to balance support for local organisations with the financial impact on local taxpayers. Discretionary relief can create a direct cost to the authority; therefore, adopting a clear framework allows the Council to target assistance where it delivers the greatest community benefit or supports local economic sustainability. The policy also establishes a consistent approach to monitoring awards, reviewing eligibility, and responding to changes in circumstances, helping to ensure that relief remains appropriate over time.

Implementation of the policy will not introduce new categories of relief beyond those already available but will formalise existing practices into a single structured document. This will improve transparency for applicants and reduce the risk of inconsistent application of relief schemes. It will also provide a clear reference point for officers and Members when considering exceptional cases or reviewing existing awards.

Officers will update internal procedures, application processes, and guidance to ensure alignment with the new framework. Existing recipients of discretionary relief will be managed in accordance with the new policy principles at the point of review or renewal, ensuring a smooth transition without unnecessary disruption to eligible organisations. However, it is not expected that this policy will alter any of the current awards.

This policy has developed upon the previous Discretionary Non-Domestic Rate Relief Policy. The policy is consistent with the previous policy with the only exception being the restriction on backdating any relief to the April of the year preceding the financial year that the application is made e.g. an application made for Relief on 1 May 2026 can be backdated to a maximum of 1 April 2025.

#### 4. Updates from Scrutiny

This applies where a policy has been through pre-scrutiny or Policy Overview Working Group.

#### 5. Financial Implications

The comments from the Interim Deputy Chief Executive and Section 151 Officer were as follows:

The financial implications to the Council will vary based upon the relief that is being awarded. The Government provides financial support to the Council on all mandatory reliefs and specific reliefs such as Retail, Hospitality and Leisure. However, where there is an award of discretionary relief outside of these arrangements then the Council is subject to its element of the cost (40%). As this policy is based on the current policy with no significant alterations then there should not be any significant additional costs to the Council.

#### 6. Legal Implications

The comments from the Head of Legal Services were as follows:

The Council's powers to grant, vary, or withdraw Discretionary Non-Domestic Rate Relief arise primarily from the Local Government Finance Act 1988, as amended, alongside provisions within the Local Government and Rating Act 1997, the Local Government Act 2003, and the Localism Act 2011, which provide local authorities with discretionary powers to reduce business rates liability where it is reasonable to do so. In addition, the Council must ensure that any relief awarded complies with the Subsidy Control Act 2022, which sets out the legal framework for providing financial assistance to organisations and businesses.

Although there is no statutory right of appeal against discretionary relief decisions, applicants may request a review by the Council and, ultimately,

decisions may be subject to Judicial Review. The existence of an approved policy helps mitigate legal risk by providing clear criteria, governance arrangements, and delegated authority for decision-making.

7. Data Protection Compliance Implications

This report does not contain any OFFICIAL(SENSITIVE) information and there are no Data Protection issues in relation to this report.

8. Equality Impact Assessment

An Equalities Impact Assessment is attached to this report.

9. Background Papers

Nil.